REPORT OF

THE DEPARTMENT OF NATIONAL REVENUE

CUSTOMS
EXCISE
AND
TAXATION

FOR THE FISCAL YEAR ENDED MARCH 31
1982

RAPPORT DU

MINISTÈRE DU REVENU NATIONAL

DOUANES
ACCISE
ET
IMPÔT

POUR L'EXERCICE FINANCIER TERMINÉ LE 31 MARS
1982

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To His Excellency the Right Honourable Edward Schreyer, C.C., C.M.M., C.D.

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Annual Report of the Department of National Revenue containing Tables and Statements relative to Customs Duties, Excise and Income Taxes of Canada, for the fiscal year ended March 31, 1982, as compiled from official returns.

All of which is respectfully submitted.

Pierre Bussières,
Minister of National Revenue.

OTTAWA, October 4, 1982.

A son Excellence le très honorable Edward Schreyer, C.C., C.M.M., C.D.

PLAISE À VOTRE EXCELLENCE,

Le soussigné a l'honneur de présenter à Votre Excellence le rapport annuel du ministère du Revenu national, renfermant des tableaux et des relevés relatifs aux droits de douane, à la taxe d'accise et à l'impôt sur le revenu, du Canada, pour l'exercice financier terminé le 31 mars 1982, et compilé d'après les comptes rendus officiels.

Veuillez agréer l'assurance de mon respectueux dévouement.

Pierre Bussières,
Ministre du Revenu national.

OTTAWA, le 4 octobre 1982.

REPORT OF

THE DEPARTMENT OF NATIONAL REVENUE

CUSTOMS AND EXCISE

FOR THE FISCAL YEAR ENDED MARCH 31

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MINISTÈRE DU REVENU NATIONAL

DOUANES ET ACCISE

POUR L'EXERCICE FINANCIER TERMINÉ LE 31 MARS

1982

The Honourable PIERRE BUSSIÈRES,

Minister of National Revenue.

SIR,

As required by Statute, I have the honour to submit the Annual Report of the Department of National Revenue, Customs and Excise, for the fiscal year ended March 31, 1982.

Yours faithfully,

R. J. GIROUX,
Deputy Minister of National Revenue for Customs and Excise

OTTAWA, October 4, 1982.

L'honorable PIERRE BUSSIÈRES,

Ministre du Revenu national.

MONSIEUR LE MINISTRE,

Conformément aux exigences de la Loi, j'ai l'honneur de vous remettre le rapport annuel du ministère du Revenu national, douanes et accise, pour l'exercice financier terminé le 31 mars 1982.

Je vous prie d'agréer, Monsieur le Ministre, l'assurance de ma haute considération.

R. J. GIROUX,
Sous-ministre du Revenu national pour Douanes et Accise

OTTAWA, le 4 octobre 1982.

Statement of Customs and Excise Revenue by Revenue Centres
Tableau des recettes de douanes et accise par centres de revenu
NEWFOUNDLAND — *TERRE-NEUVE*

Revenue Centres / *Centres de revenu*	Import Duties / *Droits d'importation*	Sales Tax / *Taxe de vente*	Excise Tax On Gasoline / *Taxe d'accise sur l'essence*	Other Excise Taxes / *Autres taxes d'accise*	Sundry Collections / *Perceptions diverses*	Total Revenue / *Recettes totales*	Import Entries / *Déclarations d'importation*	Export Entries / *Déclarations d'exportation*
	$ cts	$ cts	$ cts	$ cts	$ cts	$ cts	Number / *Nombre*	Number / *Nombre*
Argentia	347,188 62	2,897 73	.....	.....	2,123 50	352,209 85	502	73
Botwood	378,782 86	1,202 99	.....	31 18	3,263 60	383,280 63	211	307
Burin	79,494 17	1,869 03	.....	11 53	5,429 86	86,804 59	698	452
Corner Brook	695,413 02	78,327 77	.....	287 83	24,433 17	798,461 79	5,027	530
Fortune	6,197 95	1,697 45	.....	241 28	4,710 41	12,847 09	1,001	959
Gander	66,561 67	18,900 73	.....	201 99	5,735 58	91,399 97	3,601	411
Goose Bay	76,018 04	5,482 26	.....	55 04	25,473 06	107,028 40	851	305
Grand Falls	346,522 57	27,069 86	.....	329 30	1,700 12	375,621 94	2,083	8
Harbour Grace	21,848 21	4,268 20	.....	795 17	66 32	26,977 90	545	66
Lewisporte	2,912 04	1,800 54	.....	39 73	1,026 32	5,778 63	139	2
Port aux Basques	6,363 14	1,919 18	.....	75 63	651 00	9,008 95	400	33
St. John's	7,389,682 94	1,743,283 36	.....	299,940 78	174,157 17	9,607,064 25	31,122	3,272
Newfoundland — *Terre-Neuve* Total	**9,416,985.23**	**1,888,719.10**		**302,009.55**	**268,770.11**	**11,896,483.99**	**46,188**	**6,418**

NOVA SCOTIA — *NOUVELLE-ÉCOSSE*

Amherst	238,887 13	89,227 25	.....	428 85	27,057 68	355,600 91	2,609	23
Antigonish	9,340 26	4,354 91	.....	286 76	.....	13,981 93	1,065	1
Baddeck	6,096 10	1,308 01	.....	38 97	1,385 19	8,828 47	235	50
Bridgewater	13,440 36	4,791 85	.....	35 14	274 00	18,541 35	1,196	90
Chester	7,489 10	2,100 76	.....	25 80	106 50	9,722 16	430	2
Digby	184,870 89	7,853 69	.....	278 22	1,257 04	194,259 84	1,041	5
Halifax	51,534,095 12	27,667,742 67	.....	1,212,993 18	190,400 56	80,605,231 53	70,172	42,223
Kentville	643,767 47	115,568 74	.....	7,493 14	1,633 45	768,462 80	3,673	31
Liverpool	29,965 74	5,297 07	.....	335 77	969 57	36,568 15	891	93
Lunenburg	26,862 99	4,091 82	.....	152 50	1,297 82	32,405 13	2,389	178
Middleton	558,917 59	25,774 21	.....	194 78	888 80	585,775 38	1,381	170
New Glasgow	817,729 89	107,712 84	.....	508 15	1,339 88	927,290 76	3,894	105
Port Hawkesbury	429,710 00	126,874 07	49 94	556 18	1,538 68	558,728 87	1,728	498
Shelburne	5,313 38	2,873 80	.....	48 83	1,110 50	9,346 51	645	57
Sydney	1,128,963 84	186,919 53	.....	7,895 32	23,627 70	1,347,406 39	8,797	676
Truro	1,724,156 37	440,496 23	.....	34,662 16	861 33	2,200,176 09	5,444	251
Windsor	16,050 43	4,842 11	.....	84 98	3,524 98	24,502 50	903	102
Yarmouth	690,059 43	89,825 37	.....	2,048 94	10,055 01	791,988 75	5,706	5,290
Nova Scotia — *Nouvelle-Écosse* Total	**58,015,716.00**	**28,687,654.93**	**49.94**	**1,268,887.67**	**267,328.89**	**88,288,817.93**	**112,199**	**49,845**

PRINCE EDWARD ISLAND — *ÎLE-DU-PRINCE-ÉDOUARD*

Charlottetown	670,192.57	204,721.52	.....	48,477.72	7,683.45	931,075.26	6,680	544
Montague	5,274.15	2,301.69	.....	27.00	244.04	7,846.88	625	19
Summerside	49,662.44	20,870.82	.....	412.31	1,071.04	72,016.61	1,926	68
Prince Edward Island *Île-du-Prince-Édouard* **Total**	**725,129.16**	**227,894.03**	.....	**48,917.03**	**8,998.53**	**1,010,938.75**	**9,231**	**631**

NEW BRUNSWICK — *NOUVEAU-BRUNSWICK*

Andover	82,191.65	25,897.93	.....	124.86	2,499.37	110,713.81	9,612	2,287
Bathurst	595,176.37	81,149.34	.....	802.18	800.08	677,927.97	4,064	92
Campbellton	94,565.82	9,033.85	.....	75.37	2,682.21	106,337.25	1,154	92
Campobello	41,900.90	11,180.20	.....	41.49	1,561.31	54,683.90	8,116	333
Caraquet	5,276.24	2,646.92	.....	203.63	529.95	8,656.74	218	9
Centreville	321,781.24	28,959.80	.....	243.17	403.73	351,387.94	7,968	1,627
Clair	49,944.31	10,451.97	.....	95.81	2,529.22	63,021.31	4,684	1,460
Edmunston	1,601,563.40	104,316.40	.....	439.21	9,818.48	1,716,137.49	13,928	4,169
Fredericton	2,928,237.77	1,008,783.80	.....	270,489.55	33,815.28	4,241,326.40	12,899	755
Grand Falls	128,781.06	70,083.15	.....	45,680.80	15,119.05	259,664.06	10,112	1,548
Grand Manan	31,510.80	7,792.70	.....	.....	1,219.76	40,523.26	221	140
McAdam	70,895.64	11,597.32	.....	201.10	4,305.16	86,999.22	3,998	3,756
Moncton	4,342,846.36	3,452,511.07	.....	73,877.02	46,241.23	7,915,477.68	24,763	467
Newcastle	522,693.08	26,553.65	.....	2,123.79	3,066.32	554,436.84	2,129	160
Saint John	12,763,384.12	1,562,008.86	.....	4,657.13	34,673.89	14,364,724.00	20,014	22,427
St. Andrews	30,148.36	12,699.66	.....	11.05	3,143.40	46,002.47	1,108	223
St. Leonard	132,854.95	25,021.61	.....	476.05	11,388.05	169,740.66	5,063	3,040
St. Stephen	2,833,808.68	515,246.81	.....	27,568.99	157,781.86	3,534,406.34	27,330	26,896
Sussex	13,041.50	3,379.75	.....	21.89	.....	16,443.14	560	4
Woodstock	5,827,417.22	536,973.80	.....	2,277.60	88,022.42	6,454,691.04	24,604	28,681
New Brunswick *Nouveau-Brunswick* **Total**	**32,417,999.47**	**7,986,288.59**	.....	**429,410.69**	**419,662.77**	**46,773,301.52**	**182,545**	**98,166**

QUEBEC — *QUÉBEC*

Amos	71,649.47	6,338.47	.....	9.99	150.00	78,147.93	546	6
Armstrong	455,621.28	66,702.39	.....	733.01	13,106.86	536,163.54	8,611	12,209
Baie Comeau	506,429.57	16,377.40	.....	59.70	4,676.15	527,542.82	1,299	525
Cap-aux-Meules	9,182.87	1,763.19	.....	8.23	.....	10,954.29	115	2
Chambord	148,030.16	19,968.07	.....	57.40	150.32	168,205.95	1,363	4
Chandler	8,578.56	501.98	.....	.....	654.00	9,734.54	246	263
Chicoutimi	3,487,850.42	128,186.05	.....	133.37	879.00	3,617,048.84	6,112	44
Cowansville	4,220,127.40	495,183.10	.....	592.76	1,420.58	4,717,323.84	5,892	26
Drummondville	4,096,790.62	871,874.09	.....	2,704.54	1,307.00	4,972,676.25	11,363	105
Dundee	8,490.74	2,319.40	.....	8.02	820.09	11,638.25	1,152	1,124
East Hereford	20,650.36	5,528.23	.....	98.80	379.50	26,656.89	1,455	3,359
Farnham	659,235.02	7,637.23	.....	56.46	844.83	667,773.54	2,647	690
Freligsburg	50,070.12	28,112.36	.....	1,710.92	897.58	80,790.98	1,630	1,951
Gaspé	4,450.97	1,176.49	.....	50.72	821.81	6,499.99	232	19
Granby	7,160,763.80	280,052.69	.....	1,665.94	5,546.52	7,448,028.95	13,401	131
Hemmingford	108,773.53	10,427.51	.....	47.54	5,907.90	125,156.48	5,092	1,331
Highwater	65,494.91	11,665.06	.31	182.91	1,082.98	78,426.17	1,827	1,505
Hull	53,972.82	16,307.75	.....	783.57	134.07	71,198.21	2,943	119
Huntingdon	846,065.28	80,687.87	.54	570.94	3,701.47	931,026.10	5,650	7,542

Statement of Customs and Excise Revenue by Revenue Centres
Tableau des recettes de douanes et accise par centres de revenu
QUEBEC—Concluded *QUÉBEC—fin*

Revenue Centres *Centres de revenu*	Import Duties *Droits d'importation*	Sales Tax *Taxe de vente*	Excise Tax On Gasoline *Taxe d'accise sur l'essence*	Other Excise Taxes *Autres taxes d'accise*	Sundry Collections *Perceptions diverses*	Total Revenue *Recettes totales*	Import Entries *Déclarations d'importation*	Export Entries *Déclarations d'exportation*
	$ cts	$ cts	$ cts	$ cts	$ cts	$ cts	Number *Nombre*	Number *Nombre*
Joliette	2,229,305 29	151,600 01		1,241 67	1,150 00	2,383,296 97	5,026	98
La Baie	1,299,537 14	4,208 28		250 94	1,199 65	1,305,196 01	784	49
La Tuque	58,665 91	1,768 78		46 53	80 35	60,561 57	406	
Lachute	931,638 21	108,022 49		94 68	1,643 00	1,041,398 38	2,376	14
Lacolle	77,942,747 40	16,875,332 46	44 00	319,794 31	229,930 78	95,367,848 95	213,904	227,768
Lévis	574,380 00	81,277 51		292 41	852 50	656,802 42	4,395	76
Louiseville	36,371 66	4,266 75		9,899 94	1,859 52	52,397 87	181	20
Magog	6,294 27	2,062 53		28 56	4 00	8,389 36	682	10
Marieville	2,148,657 16	76,891 35		158 21	152 50	2,225,859 22	1,718	4
Matane	10,059 03	5,289 46		28 63	786 95	16,164 07	454	35
Montmagny	698,125 31	31,484 20		3 33	1,052 25	730,665 09	2,175	20
Montréal	697,619,125 66	130,948,144 90	224,922 89	20,198,649 35	2,101,349 18	851,092,191 98	1,138,629	173,803
Nicolet	1,187 27	658 98		16 16	42 00	1,904 41	109	
Noyan	11,412 89	5,769 05		89 79	5,681 14	22,952 87	1,078	533
Paspébiac	2,492 84	1,354 33		28 34		3,875 51	175	2
Philipsburg	8,491,155 06	1,527,085 55		139,057 59	57,960 99	10,215,259 19	59,438	60,253
Pohénégamook	857 05	2,093 62		311 54		3,262 21	132	15
Pointe-au-Pic	491,272 05	276,919 63		6 31	288 00	768,485 99	356	23
Québec	13,935,642 71	3,250,028 14		87,397 36	316,737 63	17,589,805 84	38,447	2,705
Richmond	1,116,853 05	6,516 53		196 12	737 85	1,124,303 55	4,700	2,426
Rimouski	242,072 61	49,652 50		347 80	1,236 75	293,309 66	1,821	1
Rivière-du-Loup	93,118 58	11,336 07		470 91	1,376 91	106,302 47	750	36
Rock Island	3,613,208 87	341,741 55	47 14	3,348 15	44,729 03	4,003,074 74	14,260	32,808
Rouyn	176,310 89	16,786 73		209 42	10 01	193,317 05	2,002	16
St-Hyacinthe	2,095,801 11	140,480 57	7 29	731 60	1,747 08	2,238,767 61	5,535	60
St-Jean	3,495,695 41	1,126,473 24		8,949 88	5,603 57	4,636,722 10	6,106	71
St-Jérôme	1,385,888 10	217,106 09		2,760 82	2,396 12	1,608,151 13	6,881	82
St-Pamphile	6,536 40	2,367 88		13 20	232 60	9,150 08	821	171
Sept-Îles	1,098,217 24	411,802 99		1,283 88	6,401 21	1,517,705 32	4,985	1,584
Shawinigan	1,044,674 78	25,468 26		978 21	1,145 76	1,072,267 01	4,104	34
Sherbrooke	4,515,089 31	238,077 16		2,082 96	63,887 47	4,819,136 90	12,327	91
Sorel	2,438,104 43	88,759 82		726 28	13,037 55	2,540,628 08	4,527	344
Stanhope	15,240,028 28	1,227,905 52		22,457 41	12,603 25	16,502,994 46	25,072	10,161
Sutton	148,411 70	10,136 06		51 05	1,266 97	159,865 78	2,237	1,966
Thetford Mines	280,339 36	23,324 86		881 89	180 73	304,726 84	1,281	9
Trois-Rivières	4,621,060 94	276,662 48		1,557 19	4,220 12	4,903,500 73	8,867	375
Val d'Or	405,774 98	10,476 92		272 01	183 05	416,706 96	1,487	37
Valleyfield	2,914,489 08	438,162 78		14,555 31	2,704 37	3,369,911 54	5,115	546
Victoriaville	739,100 89	91,912 32		195 26	251 12	831,459 59	2,971	261
Woburn	135,869 01	7,338 84		234 06	3,441 98	146,883 89	2,025	5,971
Quebec *Québec* **Total**	**874,277,799 83**	**160,167,556 52**	**225,022 17**	**20,829,173 88**	**2,930,644 56**	**1,058,430,196 96**	**1,659,915**	**553,413**

ONTARIO

Arnprior	2,016,025.53	133,210.25	.....	1,688.14	1,059.01	2,151,982.93	4,187	29
Barrie	27,624,931.73	10,250,110.95	124.09	19,963.64	15,096.81	37,910,227.22	52,410	415
Belleville	12,559,851.64	3,901,250.26	.....	3,033.57	6,777.16	16,470,912.63	12,066	106
Brampton	66,953,405.25	19,896,074.15	.....	212,499.82	25,816.09	87,087,795.31	60,666	674
Brantford	17,700,569.25	1,531,230.22	.....	7,289.15	11,601.37	19,250,689.99	33,798	642
Brockville	10,528,580.19	2,047,174.55	.....	1,919.58	7,648.86	12,585,323.18	15,964	135
Cambridge	16,411,902.47	1,924,980.79	.....	21,522.84	10,127.23	18,368,533.33	27,552	409
Carleton Place	9,100,718.99	215,727.01	.....	430.22	8,794.77	9,325,670.99	8,069	158
Chatham	2,698,624.98	159,384.72	.....	9,322.95	13,713.86	2,881,046.51	9,500	127
Cobalt	73,559.27	7,437.37	.....	139.67	151.60	81,287.91	1,360	126
Cochrane	118,749.99	7,092.88	.....	212.00	619.04	126,673.91	1,364	8
Collingwood	1,590,532.21	121,186.99	.....	1,252.25	1,163.89	1,714,135.34	6,374	11
Cornwall	6,828,476.84	1,285,501.15	9.86	3,313.63	11,590.36	8,128,891.84	16,312	12,335
Fort Erie	155,616,958.88	52,531,796.71	202.45	231,151.76	205,342.23	208,585,452.03	338,928	342,732
Fort Frances	2,750,890.67	678,733.68	44.13	2,966.55	42,866.80	3,475,501.83	37,788	60,553
Goderich	1,520,568.27	28,255.01	.....	1,424.16	1,974.34	1,552,221.78	4,394	63
Guelph	11,368,398.45	1,043,986.84	.....	5,257.19	4,052.50	12,421,694.98	26,654	354
Hamilton	51,812,243.77	4,901,156.58	.....	640,604.86	155,741.64	57,509,746.85	83,711	2,926
Hanover	753,601.24	76,641.34	.....	3,910.21	426.00	834,578.79	2,620	73
Kingston	2,504,859.23	354,163.56	.....	19,113.83	2,958.54	2,881,095.16	14,624	3,061
Kitchener	24,986,435.63	4,936,987.32	.....	44,429.94	35,840.70	30,003,693.59	62,740	1,332
Lansdowne	14,969,338.44	2,815,859.91	33.32	93,145.45	183,043.38	18,061,420.50	47,254	52,524
Leamington	898,596.96	76,334.16	.....	219.19	298.70	975,449.01	5,261	232
Listowel	1,735,977.38	114,943.28	.....	1,022.20	228.76	1,852,171.62	2,621	40
Little Current	3,327.90	1,720.63	.....	32.44	1,194.95	6,275.92	90	11
London	34,754,100.46	4,631,601.64	.....	70,797.47	330,302.88	39,786,802.45	61,382	2,026
Niagara Falls	90,451,522.46	11,664,634.00	69.75	130,315.48	256,681.05	102,503,222.74	152,619	243,378
North Bay	2,688,195.61	195,612.05	.....	2,036.26	4,995.04	2,890,838.96	8,201	435
Oakville	15,594,501.90	3,105,340.80	603.93	5,978.04	15,188.58	18,721,613.25	40,881	382
Oshawa	30,755,485.76	2,012,840.53	.....	9,190.63	19,783.65	32,797,300.57	34,833	763
Ottawa	20,487,098.08	11,405,345.60	60.40	87,151.06	276,278.06	32,255,933.20	110,012	18,313
Owen Sound	2,537,596.80	294,626.54	.....	921.06	4,478.81	2,837,623.21	7,298	85
Pembroke	964,294.14	315,391.21	.....	951.96	400.00	1,281,037.31	4,227	70
Perth	1,588,106.23	109,463.22	.....	6,102.51	2,604.00	1,706,275.96	3,155	26
Peterborough	14,317,778.96	1,361,224.55	.....	35,553.02	9,617.94	15,724,174.47	36,911	277
Picton	10,515.68	2,186.72	.....	111.06	1,629.71	14,443.17	478	141
Port Lambton	1,240,284.89	36,773.23	.....	208.75	6,682.27	1,283,949.14	4,800	4,101
Prescott	6,620,996.08	917,418.87	.....	3,377.28	28,071.60	7,569,863.83	30,836	10,050
Renfrew	461,068.94	15,064.67	.....	128.93	320.83	476,583.37	1,681	84
St. Catharines	12,529,568.07	2,855,358.28	912.71	17,613.90	14,797.96	15,418,250.92	19,803	276
St. Thomas	7,848,331.96	1,048,913.51	.....	2,508.39	10,192.08	8,909,945.94	18,609	171
Sarnia	47,953,239.29	4,439,928.53	.45	26,475.99	185,568.01	52,605,212.27	92,153	85,529
Sault Ste. Marie	10,452,005.68	1,961,015.60	5.50	14,347.07	42,244.44	12,469,618.29	27,933	35,010
Smiths Falls	1,043,466.77	90,034.32	.....	197.62	1,816.53	1,135,515.24	2,460	25
Stratford	9,297,437.04	578,461.52	.....	4,028.00	5,637.40	9,885,563.96	13,924	96
Sudbury	1,952,597.78	271,916.52	.....	3,459.01	10,337.02	2,238,310.33	13,193	477
Thunder Bay	5,148,948.81	814,498.62	694.76	6,167.85	29,703.66	6,000,013.70	40,687	9,405
Tillsonburg	890,488.30	39,728.92	.....	741.84	669.44	931,628.50	3,573	41
Timmins	716,640.29	53,067.14	.....	3,579.21	3,541.30	776,827.94	3,373	137
Toronto	965,521,222.53	406,078,058.71	1,485.93	16,662,727.01	2,834,167.32	1,391,097,661.50	1,539,596	179,203
Trenton	3,974,298.53	1,516,852.51	.....	2,702.10	497.72	5,494,350.86	13,145	1,034
Wallaceburg	1,869,161.40	122,567.17	.....	708.31	580.72	1,993,017.60	3,217	13
Windsor	228,239,562.66	33,792,976.85	2.55	1,277,288.58	521,504.72	263,831,335.36	508,116	481,046
Woodstock	7,245,617.81	219,587.01	.....	76,657.62	6,184.03	7,548,046.47	14,462	215
Ontario Total	**1,970,281,258.07**	**598,991,429.15**	**4,249.83**	**19,777,891.25**	**5,372,605.36**	**2,594,427,433.66**	**3,687,865**	**1,551,885**

Statement of Customs and Excise Revenue by Revenue Centres
Tableau des recettes de douanes et accise par centres de revenu
MANITOBA

Revenue Centres — *Centres de revenu*	Import Duties — *Droits d'importation*	Sales Tax — *Taxe de vente*	Excise Tax On Gasoline — *Taxe d'accise sur l'essence*	Other Excise Taxes — *Autres taxes d'accise*	Sundry Collections — *Perceptions diverses*	Total Revenue — *Recettes totales*	Import Entries — *Déclarations d'importation*	Export Entries — *Déclarations d'exportation*
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	Number — *Nombre*	Number — *Nombre*
Boissevain	2,023,098.28	521,582.82	4.08	2,451.50	26,718.92	2,573,855.60	36,384	21,966
Emerson	25,510,085.95	4,263,553.11	32.69	30,178.63	148,106.24	29,951,956.62	68,246	88,566
Winnipeg	63,491,958.38	20,535,044.83	.....	1,779,554.37	295,181.27	86,101,738.85	219,502	10,128
Manitoba Total	**91,025,142.61**	**25,320,180.76**	**36.77**	**1,812,184.50**	**470,006.43**	**118,627,551.07**	**324,132**	**120,660**

SASKATCHEWAN

Estevan	70,473.32	8,895.97	.....	137.89	562.75	80,069.93	12,183	597
Moose Jaw	1,039,907.54	178,304.21	.....	5,765.91	8,117.49	1,232,095.15	3,097	929
North Battleford	436,146.94	217,697.06	.....	5,934.67	581.10	660,359.77	2,191	16
North Portal	11,614,347.89	2,277,479.38	.....	28,457.49	56,026.21	13,976,310.97	37,532	23,230
Prince Albert	297,518.33	92,811.98	.....	1,859.71	5,903.08	398,093.10	3,514	123
Regina	9,974,674.09	4,198,624.33	.....	658,749.02	84,184.95	14,916,232.39	49,432	1,099
Regway	1,377,427.59	348,707.67	2.84	17,525.11	89,816.73	1,833,479.94	21,911	3,855
Saskatoon	6,787,195.02	2,358,212.11	.....	90,600.24	8,907.24	9,244,914.61	43,327	1,124
Swift Current	118,226.48	41,980.44	.....	954.99	532.83	161,694.74	7,663	73
Weyburn	56,419.01	7,462.36	.....	225.12	100.00	64,206.49	923	3
Yorkton	25,384.76	14,278.00	.....	194.70	1,584.80	41,442.26	833	19
Saskatchewan Total	**31,797,720.97**	**9,744,453.51**	**2.84**	**810,404.85**	**256,317.18**	**42,608,899.35**	**182,606**	**31,068**

ALBERTA

Calgary	61,202,662.20	23,882,099.42	1.04	496,607.67	290,632.08	85,872,002.41	209,466	11,297
Coutts	57,536,940.61	11,190,781.31	12.88	65,815.64	208,089.73	69,001,640.17	92,095	43,869
Edmonton	94,732,770.48	33,223,264.68	194.79	4,801,154.05	493,007.77	133,250,391.77	301,239	9,466
Lethbridge	2,907,308.10	535,636.39	.....	37,047.16	27,726.23	3,507,717.88	13,882	37
Medicine Hat	854,747.20	226,870.74	.....	17,409.58	9,862.48	1,108,890.00	8,281	828
Red Deer	1,606,108.76	424,693.78	.....	11,644.59	768.16	2,043,215.29	7,116	60
Alberta Total	**218,840,537.35**	**69,483,346.32**	**208.71**	**5,429,678.69**	**1,030,086.45**	**294,783,857.52**	**632,079**	**65,557**

BRITISH COLUMBIA—*COLOMBIE-BRITANNIQUE*

Kingsgate	8,069,277.65	1,749,395.52	4.73	8,792.51	76,093.13	9,903,563.54	40,321	20,537
New Westminster	325,310.67	168,465.15	.....	9,594.70	477.17	503,847.69	14,675	1,582
Osoyoos	9,680,937.45	2,519,300.20	.....	43,031.22	84,869.50	12,328,138.37	88,724	10,824
Pacific Highway	82,652,779.20	26,132,402.58	34.68	370,738.21	421,468.93	109,577,423.60	415,679	308,100
Prince George	1,899,885.68	361,834.88	.....	2,810.52	15,652.50	2,280,183.58	13,911	218
Prince Rupert	1,647,289.72	118,135.43	372.78	1,705.04	30,425.99	1,797,928.96	6,592	1,061
Trail	2,751,018.66	816,653.01	.....	8,057.20	23,321.64	3,599,050.51	36,763	7,568
Vancouver	511,673,639.17	246,020,258.37	3,621.07	7,910,429.40	1,581,271.98	767,189,219.99	631,868	64,277
Victoria	5,965,742.76	3,119,867.42	.....	67,753.36	66,265.49	9,219,629.03	56,594	3,746
British Columbia—*Colombie-Britannique* Total	**624,665,880.96**	**281,006,312.56**	**4,033.26**	**8,422,912.16**	**2,299,846.33**	**916,398,985.27**	**1,305,127**	**417,913**

YUKON TERRITORY—*TERRITOIRE DU YUKON*

Whitehorse	646,872.46	244,354.40	98.18	51,942.28	29,675.82	972,943.14	5,223	1,312
Yukon Territory—*Territoire du Yukon* Total	**646,872.46**	**244,354.40**	**98.18**	**51,942.28**	**29,675.82**	**972,943.14**	**5,223**	**1,312**

NORTHWEST TERRITORIES—*TERRITOIRES DU NORD-OUEST*

Frobisher Bay	6,469.74	1,920.28	.....	535.00	4,992.77	13,917.79	356	223
Northwest Territories—*Territoires du Nord-Ouest* Total	**6,469.74**	**1,920.28**	.....	**535.00**	**4,992.77**	**13,917.79**	**356**	**223**

EXCISE COLLECTIONS—*PERCEPTIONS D'ACCISE*

Regional Excise Offices — *Bureaux régionaux d'accise*	Sales Tax — *Taxe de vente*	Excise Tax On Gasoline — *Taxe d'accise sur l'essence*	Other Excise Taxes — *Autres taxes d'accise*	Excise Duties — *Droits d'accise*	Sundry Collections — *Perceptions diverses*	Total Revenue — *Recettes totales*
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Halifax, N.S.	105,143,099.13	20,125,638.91	685,350.93	60,236,196.96	242.48	186,190,528.41
Québec, Qué	130,289,823.92	633,882.86	1,112,676.29	50,336,704.81	620.33	182,373,708.21
Montréal, Qué.	877,488,214.27	37,590,658.14	244,464,744.08	489,152,466.11	44,780.25	1,648,740,862.85
Ottawa, Ont.	121,399,912.73	5,426,974.53	1,266,043.65	974,553.54	33,734.66	129,101,219.11
Toronto, Ont.	2,920,956,622.76	407,116,537.69	216,762,955.40	231,710,125.33	56,077.24	3,776,602,318.42
Hamilton, Ont.	329,025,005.57	2,968,675.47	22,378,623.76	13,006,526.95	14,084.16	367,392,915.91
London, Ont.	491,564,187.47	2,521,613.24	5,062,618.37	75,267,898.33	2,486.07	574,418,803.48
Winnipeg, Man.	214,087,705.32	16,238,567.40	2,676,196.50	67,048,715.09	3,964.00	300,055,148.31
Calgary, Alta.	654,454,506.03	36,305,662.77	1,336,965.19	92,359,248.88	985.85	784,457,368.72
Vancouver, B.C.	414,291,898.48	13,221,257.42	10,795,383.47	94,901,283.41	13,385.68	533,223,208.46
Total	**6,258,708,975.68**	**542,149,468.43**	**506,541,557.64**	**1,174,993,719.41**	**170,360.72**	**8,482,556,081.88**

MISCELLANEOUS—*DIVERS*

Revenue Centres — *Centres de revenu*	Import Duties — *Droits d'importation*	Sales Tax — *Taxe de vente*	Sales Tax on Gasoline — *Taxe d'accise sur l'essence*	Other Excise Taxes — *Autres taxes d'accise*	Excise Duties — *Droits d'accise*	Sundry Collections — *Perceptions diverses*	Total Revenue — *Recettes totales*
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Headquarters — *Administration centrale*	214.94	.....	.....	.....	.....	2,143,598.24	2,143,813.18
Total	**214.94**	.....	.....	.....	.....	**2,143,598.24**	**2,143,813.18**

REVENUE SUMMARY– *SOMMAIRE DES RECETTES*

Revenue Centres *Centres de revenu*	Import Duties *Droits d'importation*	Sales Tax *Taxe de vente*	Excise Tax On Gasoline *Taxe d'accise sur l'essence*	Other Excise Taxes *Autres taxes d'accise*	Excise Duties *Droits d'accise*	Sundry Collections *Perceptions diverses*	Total Revenue *Recettes totales*	Import Entries *Déclarations d'importation*	Export Entries *Déclarations d'exportation*
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	Number *Nombre*	Number *Nombre*
Newfoundland *Terre-Neuve*	9,416,985.23	1,888,719.10	.....	302,009.55	.....	248,770.11	11,856,483.99	46,180	6,418
Nova Scotia *Nouvelle-Écosse*	58,065,716.09	28,687,654.93	49.94	1,268,067.67	.....	267,328.89	88,288,817.52	112,199	49,845
Prince Edward Island *Île-du-Prince-Édouard*	725,129.16	227,894.03	.....	48,917.03	.....	8,998.53	1,010,938.75	9,231	631
New Brunswick *Nouveau-Brunswick*	32,417,999.47	7,506,288.59	.....	429,410.69	.....	419,602.77	40,773,301.52	182,545	98,166
Quebec– *Québec*	874,277,799.83	160,167,556.52	225,022.17	20,829,173.88	.....	2,930,644.56	1,058,430,196.96	1,659,915	553,416
Ontario	1,970,281,258.07	598,991,429.15	4,249.83	19,777,891.25	.....	5,372,605.36	2,594,427,433.66	3,687,865	1,551,885
Manitoba	91,025,142.61	25,320,180.76	36.77	1,812,184.50	.....	470,006.43	118,627,551.07	324,132	120,660
Saskatchewan	31,797,720.97	9,744,453.51	2.84	810,404.85	.....	256,317.18	42,608,899.35	182,606	31,068
Alberta	218,840,537.35	69,483,346.32	208.71	5,429,678.69	.....	1,030,086.45	294,783,857.52	632,079	65,557
British Columbia *Colombie-Britannique*	624,665,880.96	281,006,312.56	4,033.26	8,422,912.16	.....	2,299,846.33	916,398,985.27	1,305,127	417,913
Yukon Territory *Territoire du Yukon*	646,872.46	244,354.40	98.18	51,942.28	.....	29,675.82	972,943.14	5,223	1,312
Northwest Territories *Territoires du Nord-Ouest*	6,469.74	1,920.28	.....	535.00	.....	4,992.77	13,917.79	356	223
Total	3,912,167,511.94	1,183,270,110.15	233,701.70	59,183,127.55	.....	13,338,875.20	5,168,193,326.54	8,147,458	2,897,094
Excise Collections *Perceptions d'accise*	.....	6,258,700,975.68	542,149,468.43	506,541,557.64	1,174,993,719.41	170,360.72	8,482,556,081.88	.....	.....
Miscellaneous– *Divers*	214.94	.....	.....	.....	.....	2,143,598.24	2,143,813.18	.....	.....
Gross Collections *Perceptions brutes*	3,912,167,726.88	7,441,971,085.83	542,383,170.13	565,724,685.19	1,174,993,719.41	15,652,834.16	13,652,893,221.60	.....	.....
Less: Refunds & Drawbacks– *Moins: remboursements et drawbacks*	473,537,510.15	258,878,977.88	105,934,663.90	1,826,627.77	81,498.07	.....	840,259,277.77	.....	.....
Net Revenue– *Recettes nettes*	3,438,630,216.73	7,183,092,107.95	436,448,506.23	563,898,057.42	1,174,912,221.34	15,652,834.16	12,812,633,943.83	.....	.....

EXCISE DUTY

Comparative statement of receipts during the fiscal years 1979-80, 1980-81 and 1981-82

DROITS D'ACCISE

État comparatif des recettes pendant les exercices financiers 1979-80, 1980-81 et 1981-82

		TOTAL
		$ cts
Spirits, matured—*Spiritueux mûris*	1979-80	367,622,775.19
	1980-81	410,913,304.72
	1981-82	443,608,965.76
Spirits, unmatured—*Spiritueux non mûris*	1979-80	1,621,348.26
	1980-81	1,372,555.55
	1981-82	937,127.94
Beer—*Bière*	1979-80	193,155,744.42
	1980-81	231,991,879.44
	1981-82	269,125,781.53
Cigars—*Cigares*	1979-80	1,086,063.97
	1980-81	1,815,481.58
	1981-82	1,958,012.52
Cigarettes—*Cigarettes*	1979-80	324,813,013.01
	1980-81	385,805,692.15
	1981-82	450,486,408.94
Manufactured Tobacco—*Tabac fabriqué*	1979-80	6,499,524.32
	1980-81	8,128,925.48
	1981-82	8,374,956.22
Canadian Raw Leaf Tobacco—*Tabac naturel canadien en feuilles*	1979-80	580,466.04
	1980-81	1,614,630.61
	1981-82	460,074.06
Licences—*Licences*	1979-80	29,273.64
	1980-81	30,806.93
	1981-82	42,392.44
Total Revenue—*Recettes totales*	1979-80	895,408,208.85
	1980-81	1,041,673,276.46
	1981-82	1,174,993,719.41

EXCISE TAXES

Comparative Statement of Receipts during the fiscal years 1979-80, 1980-81 and 1981-82

TAXES D'ACCISE

État comparatif des recettes pendant les exercices financiers 1979-80, 1980-81 et 1981-82

		Importation *Importation*	Domestic *Domestique*	Total
		$ cts.	$ cts.	$ cts.
1—Sales Tax-*Taxe de vente* 5%	1979-80	20,719,110.76	517,117,758.30	537,836,869.06
9-12%		895,301,734.61	2,936,327,515.05	3,831,629,249.66
Diesel		295,905.83	528,084,756.20	528,380,662.03
Natural Gas—*Gaz naturel*		.....	.....	.....
Natural Gas Liquids—*Liquide extrait du gaz*		.....	.....	.....
		916,316,751.20	3,981,530,029.55	4,897,846,780.75
1—Sales Tax—*Taxe de vente* 5%	1980-81	19,236,940.48	561,519,255.17	580,756,195.65
9-12%		1,097,813,208.70	3,807,643,387.46	4,905,456,596.16
Diesel		191,772.78	152,517,737.97	152,709,510.75
Natural Gas—*Gaz naturel*		.....	187,054,159.87	187,054,159.87
Natural Gas Liquids—*Liquide extrait du gaz*		.....	.....	.....
		1,117,241,921.96	4,708,734,540.47	5,825,976,462.43
1—Sales Tax—*Taxe de vente* 5%	1981-82	23,507,361.44	600,076,713.38	623,584,074.82
9-12%		1,159,762,748.71	4,660,104,917.72	5,819,867,666.43
Diesel		.....	.....	.....
Natural Gas—*Gaz naturel*		.....	910,413,696.23	910,413,696.23
Natural Gas Liquids—*Liquide extrait du gaz*		.....	88,105,648.35	88,105,648.35
		1,183,270,110.15	6,258,700,975.68	7,441,971,085.83
2—Cigars—*Cigares*	1979-80	320,878.98	6,206,638.15	6,527,517.13
	1980-81	512,331.27	11,719,462.04	12,231,793.31
	1981-82	198,612.37	5,966,828.54	6,165,440.91
3—Cigarettes—*Cigarettes*	1979-80	797,504.39	373,317,471.67	374,114,976.06
	1980-81	572,147.47	400,833,153.44	401,405,300.91
	1981-82	779,391.14	384,320,201.83	385,099,592.97
4—Manufactured Tobacco—*Tabac fabriqué*	1979-80	1,562,362.06	11,433,964.48	12,996,326.54
	1980-81	1,386,667.78	11,565,752.95	12,952,420.73
	1981-82	1,856,801.56	10,474,151.09	12,330,952.65
5—Jewellery/Clocks/Watches, etc. *Bijouterie/Horloges/Montres, etc.*	1979-80	11,225,638.85	42,840,321.45	54,065,960.30
	1980-81	14,811,458.41	35,997,143.74	50,808,602.15
	1981-82	11,664,153.92	37,603,295.89	49,267,449.81
6—Lighters—*Briquets*	1979-80	2,526,031.45	95,885.92	2,621,917.37
	1980-81	2,305,138.43	334,452.19	2,639,590.62
	1981-82	325,882.95	2,155,040.96	2,480,923.91
7—Matches—*Allumettes*	1979-80	128,531.71	329,335.95	457,867.66
	1980-81	67,856.81	626,618.03	694,474.84
	1981-82	56,106.41	984,157.89	1,040,264.30
8—Playing Cards—*Cartes à jouer*	1979-80	376,506.23	1,329,073.20	1,705,579.43
	1980-81	384,844.17	1,477,614.31	1,862,458.48
	1981-82	350,701.19	1,361,115.52	1,711,816.71
9—Coin Games— *Articles de jeu à pièce de monnaies*	1979-80	1,505,660.52	881.26	1,506,541.78
	1980-81	2,688,459.59	15,122.69	2,703,582.28
	1981-82	5,519,236.92	133,569.27	5,652,806.19
10—Smokers' Accessories— *Accessoires de fumeurs*	1979-80	350,750.00	47,832.09	398,582.09
	1980-81	313,094.11	320,282.17	633,376.28
	1981-82	168,643.75	290,519.02	459,162.77

EXCISE TAXES

Comparative Statement of Receipts during the fiscal years 1979-80, 1980-81 and 1981-82

TAXES D'ACCISE

État comparatif des recettes pendant les exercices financiers 1979-80, 1980-81 et 1981-82

		Importation *Importation*	Domestic *Domestique*	Total
		$ cts.	$ cts.	$ cts.
11—Wines—*Vins*	1979-80	1,234,412.62	11,125,947.73	12,360,360.35
	1980-81	27,067,134.21	27,411,921.56	54,479,055.77
	1981-82	32,003,338.42	28,899,186.62	60,902,525.04
12—Automobiles—*Automobiles*	1979-80	822,548.09	1,253,245.00	2,075,793.09
	1980-81	460,025.50	329,175.05	789,200.55
	1981-82	821,883.61	433,547.01	1,255,430.62
13—Motorcycles—*Motocyclettes*	1979-80	239,079.85	16.71	239,096.56
	1980-81	123,365.83	.....	123,365.83
	1981-82	.....	.....	.....
14—Aircraft—*Aéronefs*	1979-80	99,493.90	65,208.77	164,702.67
	1980-81	31,312.96	4,218.41	35,531.37
	1981-82	.....	.....	.....
15—Boat Motors—*Moteurs de bateaux*	1979-80	78,730.14	151,316.63	230,046.77
	1980-81	12,829.53	.....	12,829.53
	1981-82	.....	.....	.....
16—Gasoline—*Essence*	1979-80	30,989.36	556,416,103.11	556,447,092.47
	1980-81	614,154.81	557,251,000.01	557,865,154.82
	1981-82	233,701.70	542,149,468.43	542,383,170.13
17—Automotive Air Conditioners—*Climatiseurs d'air d'automoteurs*	1979-80	1,675,845.30	27,564,400.47	29,240,245.77
	1980-81	2,161,600.00	22,551,200.00	24,712,800.00
	1981-82	3,066,100.00	22,620,300.00	25,686,400.00
18—Licences, Interest & Misc.—*Licences, intérêt et divers*	1979-80	7,829.68	4,671,068.88	4,678,898.56
	1980-81	53,850.69	8,945,903.74	8,999,754.43
	1981-82	2,372,275.31	11,299,644.00	13,671,919.31
19—Total Revenue—*Recettes totales*	1979-80	939,299,544.33	5,018,378,741.02	5,957,678,285.35
	1980-81	1,170,808,193.53	5,788,117,560.80	6,958,925,754.33
	1981-82	1,242,686,939.40	7,307,392,001.75	8,550,078,941.15

Comparative Statement of Accounts Receivable at March 31, 1982.

État comparatif des comptes à recevoir au 31 mars 1982.

	1982	1981
	$	$
Current Year—*Année en cours*		
Collectable—*Recouvrables*		
Interdepartmental—*Interministériels*	32,435	505,553
Other—*Autres*	31,781,580	33,341,659
Uncollectable—*Irrécouvrables*	272,376	451,128
	32,086,391	34,298,340
Previous Years—*Années précédentes*		
Collectable—*Recouvrables*		
Interdepartmental—*Interministériels*	12,480	74,203
Other—*Autres*	19,942,472	32,219,930
Uncollectable—*Irrécouvrables*	6,743,920	4,870,424
	26,698,872	37,164,557
	58,785,263	71,462,897

Notes to Statement of Accounts Receivable.
Notes aux états des comptes à recevoir.

The total receivables represent 13,363 accounts and consist of:
Le total des comptes à recevoir comprend 13,363 créances et consiste en:

	Customs — *Douanes* $	Excise — *Accise* $	Total $
Active This amount represents current debts on which collection action is presently being taken, and represents 10,717 accounts. *Dettes actives et recouvrables* *Ce montant comprend des créances exigibles qui sont actuellement en voie de recouvrement et représente 10,717 créances.*	7,814,751	22,297,415	30,112,166
Disputed—Under Appeal There are 888 accounts which have been disputed or are under appeal as provided for under governing acts and regulations. *Contestées—En appel* *Il y a 888 créances qui ont été contestées ou qui sont en appel tel que prévu par les règlements et les lois gouvernementaux.*	5,162,386	5,738,177	10,900,563
Bankruptcies There are 868 accounts where an official assignment or receiving order has been filed under the Bankruptcy Act. *Faillites* *Il y a 868 créances contenant un ordre de réception ou une attribution officielle qui a été classé en vertu de la Loi sur la faillite.*	723,330	10,032,908	10,756,238
Uncollectable These are debts on which all avenues of collection have been exhausted, and which are awaiting authority for deletion, or are in the process of being submitted to the Departmental Uncollectable Committee for review. There are 890 such debts. *Irrécouvrables* *Ce sont les créances pour lesquelles toutes possibilités de recouvrement ont été tentées et qui attendent l'autorisation d'être soumises pour radiation ou qui sont en voie d'être soumises au Comité Ministériel des Comptes Irrécouvrables pour révision. Il y a 890 créances de ce genre.*	1,577,965	5,438,331	7,016,296
	15,278,432	43,506,831	58,785,263

DELETIONS FROM ACCOUNTS RECEIVABLE DURING 1981-82.
RADIATIONS DE DETTES DES COMPTES À RECEVOIR DURANT 1981-82.

	No. of Items — *N° d'items*	Amount — *Montant*	Authority — *Autorisation*
	751	455,166	Sec. 18 Financial Administration Act *Art. 18 Loi sur l'administration financière*
	22	19,780	Bankruptcy Act *Loi sur la faillite*

Note to Statements of Deletion from Accounts Receivable. During the year a further 103 accounts totalling $2,145,822 were approved for deletion departmentally. All of the accounts are for amounts in excess of $5,000 each and the Treasury Board has not yet established the method by which the authority for deletion of these accounts can be obtained. These are in addition to the 143 accounts totalling $3,630,493 approved departmentally during the 1980-81 fiscal year which are also awaiting the proper authorization for deletion.

Note relative aux États des radiations de dettes des comptes à recevoir. Durant l'exercice financier, 103 nouveaux comptes représentant un total de 2,145,822$ ont été approuvés pour radiation par le Ministère. Tous les comptes sont de plus de 5,000$ chacun, et le Conseil du Trésor n'a pas encore établi la façon d'obtenir l'approbation de radiation pour ces comptes. Ceux-ci s'ajoutent aux 143 comptes représentant un total de 3,630,493$ et approuvés par le Ministère durant l'exercice financier 1980-81, qui attendent aussi l'approbation de radiation appropriée.

REPORT OF

THE DEPARTMENT OF NATIONAL REVENUE

TAXATION

FOR THE FISCAL YEAR ENDED MARCH 31

1982

RAPPORT DU

MINISTÈRE DU REVENU NATIONAL

IMPÔT

POUR L'EXERCICE FINANCIER TERMINÉ LE 31 MARS

1982

OTTAWA, October 4, 1982.

The Honourable PIERRE BUSSIÈRES
Minister of National Revenue,
Ottawa, Ontario.

SIR:

I have the honour to submit the Annual Report of the Department of National Revenue, Taxation, for the fiscal year ended March 31, 1982.

Yours Faithfully,
B. A. MacDonald
Deputy Minister of
National Revenue for Taxation

OTTAWA, le 4 octobre 1982.

L'honorable PIERRE BUSSIÈRES
Ministre du Revenu national,
Ottawa, Ontario.

MONSIEUR LE MINISTRE,

J'ai l'honneur de vous présenter le rapport annuel du ministère du Revenu national, Impôt, pour l'exercice financier terminé le 31 mars 1982.

Je vous prie d'agréer, Monsieur le Ministre, l'assurance de ma haute considération.

B. A. MacDonald
Sous-ministre du
Revenu national pour l'Impôt

Statement of collections by National Revenue, Taxation under the Income Tax Act, the Estate Tax Act, Part I of the Canada Pension Plan Act, Part I of the Unemployment Insurance Act, during fiscal years 1981-82 and 1980-81

État des rentrées perçues par le Ministère du Revenu national, Impôt, en vertu de la Loi de l'Impôt sur le revenu, de la Loi de l'Impôt sur les successions, de la Partie I de la Loi instituant le Régime de pensions du Canada et de la Partie I de la Loi sur l'assurance-chômage, au cours des années financières 1981-82 et 1980-81.

Source of Revenue *Source de revenu*	Gross Collections 1981-82 *Rentrées brutes*	Refunds 1981-82 *Remboursements*	Net Collections 1981-82 *Rentrées nettes*	Net Collections 1980-81 *Rentrées nettes*
	$(000)	$(000)	$(000)	$(000)
Income Tax *Impôt sur le revenu*				
Individuals Tax and Canada Pension Plan Contributions and Unemployment Insurance Premiums *Impôt sur les particuliers, cotisations au Régime de pensions du Canada et cotisations d'assurance-chômage*				
Employer Remittances *Remises des employeurs*	40,489,104	5,211,213	35,277,891	28,515,260
Direct Payments (1) *Versements directs (1)*	6,720,445	.....	6,720,445	5,372,874
Total Individuals *Total particuliers*	47,209,549	5,211,213	41,998,336	33,888,134
Corporation Tax *Impôt sur les corporations*	10,529,848	1,213,068	9,316,780	9,537,543
Petroleum and Gas *Revenus pétroliers*	810,850	67	810,783	23,705
Resource Royalties *Redevances pétrolières*	53,752	177	53,575	3,119
Non-Resident Tax *Impôt sur les non-résidents*	1,041,262	23,159	1,018,103	866,892
Miscellaneous *Divers*	131,089	11,876	119,213	97,658
Total Revenues *Revenu total*	59,776,350	6,459,560	53,316,790	44,417,051
Allocation of Net Revenues Collected *Répartition des rentrées nettes d'impôt*				
Federal Income Tax *Impôt fédéral sur le revenu*	40,625,129	6,459,560	34,165,569	28,935,009
Provincial Income Tax (2) *Impôt provincial (2)*	10,981,932	.....	10,981,932	9,382,890
Canada Pension Plan Contributions (3) *Cotisations au Régime de pensions du Canada (3)*	3,281,872	.....	3,281,872	2,689,294
Unemployment Insurance Premiums (3) *Cotisations d'assurance-chômage (3)*	4,887,417	.....	4,887,417	3,409,858
Total Revenues *Revenu total*	59,776,350	6,459,560	53,316,790	44,417,051

(1) Due to a procedural change the Refund Individuals (Direct Payments) have been amalgamated with Refunds called "Payroll Deductions".
(2) Allocated from Tax Collections of Individuals and Corporations.
(3) Allocated from Tax Collections of Individuals.

(1) Suivant un changement dans les procédures les remboursements "Particulier" (versements directs) ont été fusionnés avec les remboursements appelés "Retenues sur la paie".
(2) Provenant des rentrées d'impôt sur les particuliers et les corporations.
(3) Provenant des rentrées d'impôt sur les particuliers.

STATEMENT OF ACCOUNTS RECEIVABLE
ÉTAT DES COMPTES À RECEVOIR

	March 31, 1982 — *Le 31 mars 1982*	March 31, 1981 — *Le 31 mars 1981*
	$(000)	$(000)
Income Tax—*Impôt sur le revenu*		
Individuals—*Particuliers*	1,230,639	1,018,854
Corporations—*Corporations*	882,203	631,329
Tax Deductions—*Déductions d'impôt*	211,341	148,967
Non-Residents—*Non-résidents*	27,601	20,335
Deferred Tax—*Impôt différé*	1,590	1,663
Sub-Total *Sous-total*	2,353,374	1,821,148
Petroleum & Gas *Revenus pétroliers*	0	0
Resource Royalty *Redevances pétrolières*	825	0
Miscellaneous (1) *Divers (1)*	16,597	20,821
Total Outstanding (2) *Total en suspens (2)*	2,370,796	1,841,969

(1) The classification of "Miscellaneous" includes tax and penalty assessed under T3-T4-T5 series of returns, and non-tax revenue of $113,000 in 1982 and $111,000 in 1981.

(2) Funds are remitted by taxpayers without the provision of specific taxpayer identification. These funds, therefore, are placed in Suspense Accounts. Since Assessed taxes form a part of these accounts, the accounts receivable are overstated by an amount which is not determinable. The total amount of these Suspense Accounts as of March 31, 1982 is $32,240,858.09.

(1) La catégorie "Divers" comprend l'impôt prélevé et les pénalités imposées à l'égard de la série de déclarations T3-T4-T5 et recettes non-fiscales de $113,000 en 1982 et $111,000 en 1981.

(2) Les fonds sont versés par des contribuables sans aucun élément d'identification. Par conséquent, ces fonds sont déposés dans des comptes d'ordre. Étant donné que les cotisations d'impôt établies constituent une partie de ces comptes, les comptes à recevoir sont surévalués d'un montant qui ne peut être déterminé. Le montant total de ces comptes d'ordre s'élève à $32,240,858.09 au 31 mars 1982.

The amount outstanding is made up of:
Le montant en suspens se décompose de la façon suivante:

	March 31, 1982 — *Le 31 mars 1982*		March 31, 1981 — *Le 31 mars 1981*	
	Number of Accounts — *Nombre de comptes*	Value — *Valeur*	Number of Accounts — *Nombre de comptes*	Value — *Valeur*
		$(000)		$(000)
Current Assessments				
Assessed since January 1	158,418	372,511	40,315	223,101
Cotisations courantes visant depuis le 1er janvier				
Deferred Tax	947	1,589	1,026	1,662
Impôt différé				
Non-Current Assessments				
Assessed in prior years				
Cotisations non-courantes visant les années précédentes				
Assessments Under Appeal	6,053	437,422	5,675	350,427
Cotisations en appel				
Assessments Segregated Uncollectible	23,645	139,159	23,559	114,400
Cotisations mises à part comme irrécouvrables				
Assessments of Bankrupts	20,355	135,732	18,010	125,064
Cotisations des faillis				
Assessments Other				
Autres Cotisations				
(a) Under arrangement	117,160	240,068	94,551	126,365
(a) Arrangements conclus				
(b) Under definitive action	19,074	180,436	23,859	159,997
(b) Mesures définitives en cours				
(c) Not under definitive action	218,383	826,599	336,189	705,725
(c) Aucune mesures définitives en cours				
(d) Minor balance	443,854	37,167	383,511	35,117
(d) Solde mineur				
Sundry (Non-Tax Revenue)	333	113	312	111
Divers (Recettes non-fiscales)				
Total Outstanding (1)	1,008,222	2,370,796	927,007	1,841,969
Total en suspens (1)				

(1) Funds are remitted by taxpayers without the provision of specific taxpayer identification. These funds, therefore, are placed in Suspense Accounts. Since Assessed taxes form a part of these accounts, the accounts receivable are overstated by an amount which is not determinable. The total amount of these Suspense Accounts as of March 31, 1982 is $32,240,858.09.

(1) Les fonds sont versés par des contribuables sans aucun élément d'identification. Par conséquent, ces fonds sont déposés dans des comptes d'ordre. Étant donné que les cotisations d'impôt établies constituent une partie de ces comptes, les comptes à recevoir sont surévalués d'un montant qui ne peut être déterminé. Le montant total de ces comptes d'ordre s'élève à $32,240,858.09 au 31 mars 1982.

Number/
Numéro

3

REPORT OF

THE DEPARTMENT OF NATIONAL REVENUE

CUSTOMS
EXCISE
AND
TAXATION

FOR THE FISCAL YEAR ENDED MARCH 31
1983

RAPPORT DU

MINISTÈRE DU REVENU NATIONAL

DOUANES
ACCISE
ET
IMPÔT

POUR L'EXERCICE FINANCIER TERMINÉ LE 31 MARS
1983

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N° de cat. RV 1-4/1983

ISBN 0-662-52657-0

To His Excellency the Right Honourable Edward Schreyer, C.C., C.M.M., C.D.

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Annual Report of the Department of National Revenue containing Tables and Statements relative to Customs Duties, Excise and Income Taxes of Canada, for the fiscal year ended March 31, 1983, as compiled from official returns.

All of which is respectfully submitted.

Pierre Bussières,
Minister of National Revenue.

OTTAWA, September 16, 1983.

A son Excellence le très honorable Edward Schreyer, C.C., C.M.M., C.D.

PLAISE À VOTRE EXCELLENCE,

Le soussigné a l'honneur de présenter à Votre Excellence le rapport annuel du ministère du Revenu national, renfermant des tableaux et des relevés relatifs aux droits de douane, à la taxe d'accise et à l'impôt sur le revenu, du Canada, pour l'exercice financier terminé le 31 mars 1983, et compilé d'après les comptes rendus officiels.

Veuillez agréer l'assurance de mon respectueux dévouement.

Pierre Bussières,
Ministre du Revenu national.

OTTAWA, le 16 septembre 1983.

REPORT OF

THE DEPARTMENT OF NATIONAL REVENUE

CUSTOMS AND EXCISE

FOR THE FISCAL YEAR ENDED MARCH 31
1983

RAPPORT DU

MINISTÈRE DU REVENU NATIONAL

DOUANES ET ACCISE

POUR L'EXERCICE FINANCIER TERMINÉ LE 31 MARS
1983

The Honourable PIERRE BUSSIÈRES,

Minister of National Revenue.

SIR:

As required by Statute, I have the honour to submit the Annual Report of the Department of National Revenue, Customs and Excise, for the fiscal year ended March 31, 1983.

Yours faithfully,

R. J. GIROUX,
Deputy Minister of National Revenue for Customs and Excise

OTTAWA, September 16, 1983.

L'honorable PIERRE BUSSIÈRES,

Ministre du Revenu national.

MONSIEUR LE MINISTRE,

Conformément aux exigences de la Loi, j'ai l'honneur de vous remettre le rapport annuel du ministère du Revenu national, douanes et accise, pour l'exercice financier terminé le 31 mars 1983.

Je vous prie d'agréer, Monsieur le Ministre, l'assurance de ma haute considération.

R. J. GIROUX,
Sous-ministre du Revenu national pour Douanes et Accise

OTTAWA, le 16 septembre 1983.

Statement of Customs and Excise Revenue by Revenue Centres

Tableau des recettes de douanes et accise par centres de revenu

NEWFOUNDLAND—*TERRE-NEUVE*

Revenue Centres — *Centres de revenu*	Import Duties — *Droits d'importation*	Sales Tax — *Taxe de vente*	Excise Tax On Gasoline — *Taxe d'accise sur l'essence*	Other Excise Taxes — *Autres taxes d'accise*	Sundry Collections — *Perceptions diverses*	Total Revenue — *Recettes totales*	Import Entries — *Déclarations d'importation*	Export Entries — *Déclarations d'exportation*
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	Number — *Nombre*	Number — *Nombre*
Argentia	307,189.87	382.15			960.82	308,532.84	431	155
Botwood	223,795.82	951.70		19.32	3,737.60	228,504.44	160	274
Burin	50,248.11	1,029.86		58.54	4,802.54	56,139.05	787	165
Corner Brook	543,344.74	65,176.71		299.95	30,531.44	639,352.84	4,988	752
Fortune	4,439.05	2,224.40		114.28	5,579.16	12,356.89	1,303	804
Gander	84,152.05	34,503.67		276.46	4,675.12	123,607.30	3,493	281
Goose Bay	125,440.92	11,217.34		359.24	13,324.13	150,341.63	835	118
Grand Falls	182,898.69	31,655.30		120.52	554.20	215,228.71	2,075	5
Harbour Grace	23,014.98	5,519.02		2,074.37	597.65	31,206.02	558	47
Lewisporte	1,402.17	870.77		1.20	741.00	3,015.14	142	9
Port aux Basques	4,891.76	1,206.57		15.00	180.00	6,293.33	278	4
St. John's	8,328,328.76	1,973,081.44		367,494.49	173,109.22	10,842,013.91	34,201	3,455
Newfoundland—*Terre-Neuve* Total	**9,879,146.92**	**2,127,818.93**		**370,833.37**	**238,792.88**	**12,616,592.10**	**49,251**	**6,869**

NOVA SCOTIA—*NOUVELLE-ÉCOSSE*

Amherst	109,517.91	41,086.63		286.96	2,858.84	153,750.34	2,660	27
Antigonish	13,151.74	5,543.90		374.05	402.12	19,471.81	1,496	1
Baddeck	6,999.62	2,084.17		87.11	542.04	9,712.94	309	40
Bridgewater	14,695.13	5,745.44		83.79	1,206.19	21,730.55	1,298	156
Chester	11,657.91	9,731.55		23.49	938.25	22,351.20	451	5
Digby	11,279.91	6,802.23		189.96	873.50	19,145.60	1,094	11
Halifax	40,719,221.14	20,537,158.78		1,280,825.32	168,454.25	62,705,659.49	74,065	40,995
Kentville	642,154.63	102,912.60		3,376.38	772.58	749,216.19	4,199	40
Liverpool	18,178.38	4,671.98		79.79	2,138.79	25,068.94	1,058	151
Lunenburg	44,791.11	8,847.98		198.80	1,916.72	55,754.61	2,701	187
Middleton	484,366.81	11,909.86		158.46	872.68	497,307.81	1,762	12
New Glasgow	548,992.26	112,305.97		2,610.08	1,690.25	665,598.56	3,570	105
Port Hawkesbury	624,932.14	20,272.29		510.06	8,364.89	654,079.38	2,761	708
Shelburne	6,949.56	4,107.42		104.45	863.50	12,024.93	841	75
Sydney	3,807,882.11	101,370.92		4,613.47	28,137.53	3,942,004.03	7,941	454
Truro	1,392,316.94	455,053.89		51,316.89	2,341.94	1,901,029.66	5,418	349
Windsor	10,972.12	4,854.17		196.15	3,464.05	19,486.49	944	145
Yarmouth	588,380.68	100,081.86		1,591.54	19,433.94	709,488.02	5,681	7,036
Nova Scotia—*Nouvelle-Écosse* Total	**49,056,448.10**	**21,534,541.64**		**1,346,626.75**	**245,272.86**	**72,182,888.55**	**118,249**	**50,697**

PRINCE EDWARD ISLAND—*ÎLE-DU-PRINCE-ÉDOUARD*

Charlottetown	642,652.72	233,081.52	.....	63,136.86	12,354.34	951,225.44	7,480	908
Montague	9,597.98	4,752.37	.....	402.19	98.88	14,851.42	828	14
Summerside	38,256.52	18,736.12	.....	251.87	2,326.34	59,570.85	2,194	132
Prince Edward Island—*Île-du-Prince-Édouard* Total	**690,507.22**	**256,570.01**	.....	**63,790.92**	**14,779.56**	**1,025,647.71**	**10,502**	**1,054**

NEW BRUNSWICK—*NOUVEAU-BRUNSWICK*

Andover	183,156.19	28,107.90	.....	202.38	1,626.12	213,092.59	8,775	2,723
Bathurst	526,122.45	51,094.74	.....	7,095.04	2,483.83	586,796.06	3,953	49
Campbellton	102,651.71	9,778.89	.....	74.63	4,236.11	116,741.34	1,273	96
Campobello	56,311.46	16,925.57	.....	107.16	3,045.23	76,389.42	9,017	358
Caraquet	3,412.35	1,425.27	.....	17.25	927.16	5,782.03	253	23
Centreville	465,471.27	134,049.92	.....	172.37	875.88	600,569.44	7,817	1,951
Clair	48,782.49	7,286.93	.....	177.62	4,345.89	60,592.93	4,781	1,519
Edmunston	1,166,882.84	189,691.85	.....	3,011.36	14,695.55	1,374,281.60	13,647	3,581
Fredericton	3,421,585.65	1,382,951.24	.....	352,700.38	17,388.51	5,174,625.78	12,861	829
Grand Falls	205,046.94	75,658.58	.....	54,698.09	8,767.42	344,171.03	8,129	2,205
Grand Manan	23,677.04	913.97	.....	.....	250.00	24,841.01	152	131
McAdam	39,798.06	9,354.09	.....	488.95	6,026.16	55,667.26	3,232	1,774
Moncton	3,341,966.53	3,031,439.31	.....	76,142.71	31,964.10	6,481,512.65	23,733	438
Newcastle	165,740.03	22,424.35	.....	2,286.79	2,797.79	193,248.96	2,379	107
Saint John	9,307,781.57	1,329,243.32	.....	8,340.14	25,474.80	10,670,839.83	18,568	18,098
St. Andrews	20,148.53	5,664.01	.....	109.99	3,213.67	29,136.20	603	442
St. Leonard	104,769.20	33,861.73	.....	459.67	13,726.20	152,816.80	6,144	2,628
St. Stephen	2,288,015.64	739,561.11	.....	34,109.53	108,528.13	3,170,214.41	30,162	25,198
Sussex	7,176.87	3,359.75	.....	8.34	.....	10,544.96	625	4
Woodstock	6,607,925.69	648,867.13	.....	4,684.18	68,460.72	7,329,937.72	25,515	33,923
New Brunswick—*Nouveau-Brunswick* Total	**28,806,422.51**	**7,721,659.66**	.....	**544,886.58**	**318,833.27**	**36,671,882.82**	**181,619**	**96,077**

QUEBEC—*QUÉBEC*

Amos	69,905.96	8,636.63	.....	75.54	150.00	78,768.13	687	56
Armstrong	401,961.08	55,113.05	739.79	687.92	23,124.96	481,626.80	5,956	14,504
Baie Comeau	189,903.68	50,095.23	.....	39.52	2,753.97	242,792.40	1,244	346
Cap-aux-Meules	29,955.34	1,903.94	.....	6.58	391.75	32,257.61	165	.....
Chambord	223,670.48	36,115.87	.....	6,015.06	208.14	266,009.55	1,328	7
Chandler	5,828.94	487.56	.....	31.75	975.00	7,323.25	254	173
Chicoutimi	1,479,549.51	90,291.83	.....	3,971.03	432.48	1,574,244.85	5,532	52
Coaticook	2,832,024.84	469,450.72	.....	747.83	18,493.91	3,320,717.30	6,747	10
Drummondville	3,763,265.30	937,017.12	.....	774.22	1,780.61	4,702,837.25	11,367	86
East Hereford	8,825.49	4,589.66	.57	112.99	436.68	13,965.39	1,460	4,014
Farnham	557,010.13	27,822.88	.....	291.29	2,012.34	587,136.64	4,144	634
Frelighsburg	40,010.36	30,136.45	.....	312.02	2,241.73	72,700.56	1,540	2,108
Gaspé	4,236.31	838.52	.....	.....	505.87	5,580.70	170	16
Granby	5,218,715.75	266,115.30	.....	1,311.39	7,062.47	5,493,204.91	11,192	107
Hemmingford	122,711.81	9,542.55	18.67	60.15	1,135.08	133,468.26	3,747	2,280
Highwater	84,047.43	11,053.23	5.59	249.41	574.72	95,930.38	2,390	1,916
Hull	54,637.37	21,862.34	.....	555.06	.....	77,054.77	3,059	136
Huntingdon	596,638.77	84,555.30	3.89	756.53	2,252.49	684,206.98	4,261	8,549

Statement of Customs and Excise Revenue by Revenue Centres
Tableau des recettes de douanes et accise par centres de revenu
QUEBEC—Concluded—*QUÉBEC—fin*

Revenue Centres — *Centres de revenu*	Import Duties — *Droits d'importation*	Sales Tax — *Taxe de vente*	Excise Tax On Gasoline — *Taxe d'accise sur l'essence*	Other Excise Taxes — *Autres taxes d'accise*	Sundry Collections — *Perceptions diverses*	Total Revenue — *Recettes totales*	Import Entries — *Déclarations d'importation*	Export Entries — *Déclarations d'exportation*
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	Number — *Nombre*	Number — *Nombre*
La Baie	1,215,070.56	1,018.10	.....	264.30	1,018.25	1,217,371.21	416	34
La Tuque	37,871.87	4,135.25	.....	43.49	100.00	42,150.61	352	3
Lacolle	70,651,750.84	21,283,329.86	108.86	349,264.45	236,601.03	92,521,055.04	187,653	239,871
Lévis	378,381.67	85,735.64	.....	633.72	1,308.35	466,059.38	4,537	60
Louiseville	57,629.64	4,572.11	.....	11,215.23	555.00	73,971.98	194	10
Magog	5,689.33	1,529.62	.....	38.60	4.00	7,261.55	679	17
Marieville	997,844.85	100,367.85	.....	428.19	5,642.28	1,104,283.17	1,391	5
Matane	11,077.27	5,053.99	.....	80.62	1,195.04	17,406.92	465	.....
Montmagny	439,096.68	12,991.35	.....	6.20	400.00	452,494.23	2,328	50
Montréal	636,722,250.82	120,473,319.20	109.74	20,462,140.19	1,845,749.65	779,503,569.60	1,008,487	154,117
Nicolet	1,309.41	616.39	.....	2.86	2.00	1,930.66	134	1
Noyan	15,122.23	6,677.03	87.40	140.73	19,218.39	41,245.78	1,214	1,029
Papineau	2,036.03	985.77	.....	15.89	.....	3,037.69	204	14
Philipsburg	7,987,920.73	1,581,008.08	75.71	78,237.56	40,994.97	9,688,237.05	58,681	60,392
Pohénégamook	54.21	33.28	.....	19.93	1.00	108.42	87	4
Pointe-au-Pic	156,058.85	88,357.74	.....	35.43	175.00	244,627.02	317	18
Québec	12,709,540.58	2,459,678.48	2.68	47,655.69	344,952.63	15,561,830.06	37,531	2,347
Richmond	1,116,619.33	13,154.84	.....	65.74	1,496.37	1,131,336.28	5,460	2,965
Rimouski	186,865.93	31,426.09	.....	111.38	1,456.73	219,860.13	1,693	32
Rivière-du-Loup	92,121.49	40,461.53	.....	26.03	2,666.14	135,275.19	748	27
Rock Island	2,782,489.10	183,280.68	20.37	21,666.31	18,002.32	3,005,458.78	12,622	34,029
Rouyn	175,344.47	12,710.40	.....	208.87	.....	188,263.74	1,724	12
St-Hyacinthe	2,017,899.21	103,177.73	.....	151.95	1,313.92	2,122,542.81	4,894	35
St-Jean	2,473,669.90	1,147,048.30	.....	8,655.17	3,875.10	3,633,248.47	6,176	294
St-Pamphile	2,893.47	796.19	12.67	22.37	.....	3,722.70	845	254
Sept-Îles	763,101.71	235,585.57	.....	283.53	10,432.78	1,009,403.59	3,923	1,444
Shawinigan	543,929.87	21,350.18	.....	407.62	802.00	566,489.67	3,125	53
Sherbrooke	2,710,935.11	251,504.00	.....	1,044.45	239,077.34	3,202,560.90	11,748	116
Sorel	2,167,148.96	19,541.72	.....	339.52	7,788.55	2,194,818.75	3,933	152
Stanhope	6,055,265.72	603,213.25	1.47	12,628.59	7,476.49	6,678,585.52	16,461	10,079
Sutton	66,719.50	12,022.94	.....	176.95	881.79	79,801.18	1,579	2,696
Thetford Mines	184,035.37	13,481.80	.....	1,197.53	150.00	198,864.70	1,046	7
Trois-Rivières	3,855,220.65	318,828.03	.....	6,316.20	17,988.31	4,198,353.19	8,676	407
Val d'Or	293,571.70	18,237.04	.....	250.91	344.21	312,403.86	1,754	19
Valleyfield	2,257,933.09	446,715.1[illegible]	1.60	7,234.17	4,271.96	2,716,155.95	4,950	545
Victoriaville	598,455.24	67,305.27	.....	235.25	403.50	666,399.26	2,889	65
Woburn	97,596.14	4,859.31	64.79	135.85	2,191.71	104,847.80	1,839	7,039
Quebec—*Québec* Total	775,513,428.88	151,799,736.92	1,253.89	21,027,379.76	2,863,069.81	951,184,858.57	1,466,998	553,236

ONTARIO

Arnprior	2,034,775.95	287,480.25		860.35	302.00	2,323,418.55	2,910	16
Barrie	22,880,573.91	11,376,189.29		16,700.50	20,317.52	34,293,781.22	37,962	293
Belleville	12,100,013.59	4,058,089.97		1,621.42	3,358.29	16,163,083.27	12,317	93
Brampton	66,104,235.83	24,971,246.65	1,056.74	297,594.91	16,684.83	91,390,818.96	56,968	876
Brantford	13,529,292.20	1,499,374.20		5,599.01	14,581.88	15,048,847.29	30,583	616
Brockville	6,926,951.67	2,019,103.78		934.25	7,806.28	8,954,795.98	13,816	134
Cambridge	11,110,667.49	1,745,698.63		2,730.78	4,258.71	12,863,355.61	21,567	398
Carleton Place	8,204,630.73	377,190.21		91.72	32,556.95	8,614,469.61	9,507	59
Chatham	2,196,077.09	153,807.65		5,853.51	2,078.04	2,357,816.29	8,591	128
Cobalt	41,636.83	7,392.43		487.18	150.44	49,666.88	1,473	60
Cochrane	90,000.68	11,914.20		256.12	985.70	103,156.70	1,518	8
Collingwood	1,761,953.63	59,278.49		884.44	1,923.26	1,824,039.82	7,055	13
Cornwall	5,648,103.41	979,755.57	66.19	36,057.31	19,010.67	6,682,993.15	15,805	10,576
Fort Erie	136,210,815.57	54,731,648.06	944.48	427,989.25	241,753.01	191,613,150.37	291,315	332,722
Fort Frances	2,174,124.31	669,211.93	193.86	2,715.69	22,914.61	2,869,160.40	45,576	60,131
Goderich	1,075,450.23	18,469.90		519.45	2,453.46	1,096,893.04	3,871	67
Guelph	8,549,196.54	1,291,796.21		3,008.92	8,818.12	9,852,819.79	24,191	363
Hamilton	30,996,271.45	4,186,084.28		751,034.45	132,939.56	36,066,329.74	72,724	1,551
Hanover	474,715.71	77,204.85		2,190.56	558.52	554,669.64	2,633	92
Kingston	1,429,575.59	211,757.74		18,621.01	7,355.52	1,667,309.86	13,876	6,311
Kitchener	20,100,521.42	4,566,623.58		40,486.93	41,700.76	24,749,332.69	61,064	1,681
Lansdowne	14,777,866.90	2,535,059.39	115.64	62,268.91	104,680.59	17,479,991.43	37,134	58,012
Leamington	630,972.92	55,677.30		284.60	992.51	687,927.33	4,690	173
Listowel	1,300,326.00	141,073.38		281.27	1,326.00	1,443,006.65	2,347	38
Little Current	2,435.59	1,601.99		105.94	1,134.35	5,277.87	141	5
London	25,946,696.63	3,904,234.49		67,658.14	244,169.57	30,162,758.83	63,428	1,844
Niagara Falls	79,797,589.09	15,549,455.57	36.15	68,703.66	344,971.05	95,760,755.52	154,167	281,030
North Bay	1,323,978.49	1,117,180.30		2,168.49	10,207.47	2,453,534.75	6,667	441
Oakville	11,229,314.69	2,489,975.41	1,208.61	16,317.52	13,618.39	13,750,434.62	31,046	354
Oshawa	21,490,398.82	2,113,887.03		72,925.76	26,489.44	23,703,701.05	34,021	519
Ottawa	19,354,893.75	18,940,626.43	36.90	86,003.27	146,557.38	38,528,117.73	112,116	12,569
Owen Sound	2,132,415.78	353,443.42		924.99	9,859.61	2,496,643.80	6,326	82
Pembroke	903,769.44	176,115.07		415.72	315.47	1,080,615.70	4,682	44
Perth	1,936,031.77	72,796.45		4,728.82	1,715.50	2,015,272.54	3,034	23
Peterborough	11,326,768.81	1,449,108.64		13,197.65	72,299.94	12,861,375.04	33,834	273
Picton	11,295.90	2,920.85		135.36	2,069.90	16,422.01	730	113
Port Lambton	718,858.04	33,677.79		347.42	12,350.33	765,233.58	3,826	3,785
Prescott	6,432,645.19	1,234,441.36	3.15	1,585.74	49,784.20	7,718,459.64	19,603	12,000
Renfrew	454,279.81	24,757.89		66.41	386.03	479,490.14	1,882	62
St. Catharines	10,187,143.30	2,998,577.64		8,512.07	10,738.78	13,204,971.79	19,131	208
St. Thomas	6,318,901.18	950,175.69		2,270.50	22,453.06	7,493,800.43	16,671	141
Sarnia	40,846,349.65	3,732,525.19	3.00	35,704.38	177,131.40	44,791,713.62	85,388	85,102
Sault Ste. Marie	8,510,902.55	865,358.34	1.75	53,430.71	51,987.81	9,481,681.16	26,657	26,297
Smiths Falls	1,271,967.32	125,987.97		128.93	1,427.91	1,399,412.13	2,741	76
Stratford	8,018,245.77	548,992.75		4,970.70	4,191.68	8,576,400.90	13,308	121
Sudbury	1,075,708.76	261,643.55		4,643.46	5,404.86	1,347,400.63	10,436	327
Thunder Bay	3,818,541.58	715,614.79	830.88	3,808.08	21,829.18	4,560,624.51	34,114	8,245
Tillsonburg	760,260.59	22,279.08		270.06	2,034.39	784,844.12	3,371	59
Timmins	387,611.64	56,572.75		376.84	1,300.00	445,861.23	2,998	63
Toronto	812,920,254.80	361,533,577.86	11.80	16,401,484.04	2,985,794.78	1,193,841,123.28	1,490,884	142,561
Trenton	3,466,973.65	1,956,813.47		2,097.87	2,532.11	5,428,417.10	12,410	990
Wallaceburg	1,430,436.69	169,342.45		8.13	268.00	1,600,055.27	2,937	13
Windsor	190,345,393.05	33,734,475.75	4.00	2,069,896.14	915,999.09	227,065,768.03	511,064	494,799
Woodstock	4,543,384.68	226,898.16		2,054.45	4,621.84	4,776,959.13	11,093	183
Ontario Total	1,647,512,096.66	571,394,106.87	4,513.15	20,694,813.79	5,833,198.75	2,245,347,968.42	3,498,199	1,546,748

Statement of Customs and Excise Revenue by Revenue Centres
Tableau des recettes de douanes et accise par centres de revenu

MANITOBA

Revenue Centres — *Centres de revenu*	Import Duties — *Droits d'importation*	Sales Tax — *Taxe de vente*	Excise Tax On Gasoline — *Taxe d'accise sur l'essence*	Other Excise Taxes — *Autres taxes d'accise*	Sundry Collections — *Perceptions diverses*	Total Revenue — *Recettes totales*	Import Entries — *Déclarations d'importation*	Export Entries — *Déclarations d'exportation*
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	Number — *Nombre*	Number — *Nombre*
Boissevain	1,419,599.76	367,508.71	16.00	4,263.34	8,023.76	1,799,411.57	35,507	20,667
Emerson	22,678,712.05	5,009,723.84	25.73	35,076.89	107,120.72	27,830,659.23	68,691	80,701
Winnipeg	55,855,116.02	17,855,971.98	.....	2,199,257.32	506,746.83	76,417,092.15	214,980	11,150
Manitoba Total	79,953,427.83	23,233,204.53	41.73	2,238,597.55	621,891.31	106,047,162.95	319,178	112,518

SASKATCHEWAN

Estevan	10,517.65	4,877.69	.....	192.52	354.62	15,942.48	18,450	3
Moose Jaw	904,791.66	168,903.59	22.47	3,702.78	14,043.60	1,091,464.10	3,624	966
North Battleford	493,088.18	273,208.95	.....	6,185.23	643.75	773,126.11	2,830	16
North Portal	9,345,010.35	2,837,874.09	.....	12,840.78	96,711.25	12,292,436.47	42,702	22,282
Prince Albert	318,619.14	153,155.79	.....	709.70	258.41	472,743.04	2,912	72
Regina	9,086,612.81	4,112,489.55	23.96	730,290.04	65,997.01	13,995,413.37	52,273	957
Regway	1,456,168.60	364,304.55	.....	5,211.71	83,191.63	1,908,876.49	23,810	2,906
Saskatoon	6,847,617.87	2,154,395.43	.....	69,901.91	57,599.73	9,129,514.94	45,661	979
Swift Current	181,829.55	31,744.34	.....	703.78	206.20	214,483.87	9,704	24
Weyburn	285,463.05	3,980.36	.....	251.79	403.00	290,098.20	1,135	25
Yorkton	115,118.51	35,929.54	.....	836.31	52.92	151,937.28	1,136	13
Saskatchewan Total	29,044,837.37	10,140,863.88	46.43	830,826.55	319,462.12	40,336,836.35	204,237	28,343

ALBERTA

Calgary	47,467,681.67	18,487,672.22	14.36	248,481.35	225,600.70	66,429,450.30	183,716	10,652
Coutts	48,208,336.04	13,905,111.19	.....	50,278.17	230,362.59	62,394,087.99	81,899	32,097
Edmonton	80,500,481.57	35,133,375.37	13.02	4,992,635.00	377,000.68	121,003,505.64	216,248	7,802
Lethbridge	2,308,135.63	503,320.08	.....	21,623.61	19,658.66	2,852,737.98	15,699	90
Medecine Hat	867,383.28	174,198.40	.....	4,139.65	4,131.56	1,049,852.89	8,767	916
Red Deer	1,181,286.41	348,939.52	.....	3,351.50	2,403.42	1,535,980.85	7,673	50
Alberta Total	**186,533,304.60**	**68,552,616.78**	**27.38**	**5,320,509.28**	**859,157.61**	**255,365,615.65**	**514,003**	**51,607**

BRITISH COLUMBIA—*COLOMBIE-BRITANNIQUE*

Kingsgate	5,870,570.13	1,144,217.03	.....	7,089.15	73,603.12	7,095,479.43	35,512	26,463
New Westminster	317,523.41	164,641.49	.....	8,534.02	2,223.77	492,922.69	16,068	1,126
Osoyoos	6,089,796.54	1,506,803.09	6.36	19,167.11	60,495.78	7,676,268.88	98,362	9,155
Pacific Highway	60,325,423.81	19,719,599.60	10,366.28	361,754.56	380,159.80	80,797,304.05	432,680	325,125
Prince George	932,092.57	373,673.34	.....	3,349.92	10,886.28	1,320,002.11	14,437	198
Prince Rupert	2,319,888.73	188,720.07	372.28	1,666.15	33,421.92	2,544,069.15	5,729	1,186
Trail	1,683,489.10	506,205.68	.28	10,292.67	26,138.75	2,226,126.48	34,152	10,471
Vancouver	405,626,353.27	210,007,642.86	4,652.98	7,857,477.54	1,906,041.54	625,402,168.19	536,161	54,932
Victoria	4,203,281.14	3,148,884.12	.....	43,399.27	55,824.98	7,451,389.51	51,527	4,264
British Columbia—*Colombie-Britannique* Total	**687,368,418.79**	**236,760,387.28**	**15,398.18**	**8,312,730.39**	**2,548,795.94**	**735,005,730.49**	**1,224,628**	**432,920**

YUKON TERRITORY—*TERRITOIRE DU YUKON*

Whitehorse	578,254.58	214,453.27	70.56	49,944.98	46,488.89	889,212.28	4,244	1,000
Yukon Territory—*Territoire du Yukon* Total	**578,254.58**	**214,453.27**	**70.56**	**49,944.98**	**46,488.89**	**889,212.28**	**4,244**	**1,000**

NORTHWEST TERRITORIES—*TERRITOIRES DU NORD-OUEST*

Frobisher Bay	8,260.52	2,901.54	.....	105.82	3,990.50	15,258.38	666	391
Northwest Territories—*Territoires du Nord-Ouest* Total	**8,260.52**	**2,901.54**	.....	**105.82**	**3,990.50**	**15,258.38**	**666**	**391**

EXCISE COLLECTIONS—*PERCEPTIONS D'ACCISE*

Regional Excise Offices — *Bureaux régionaux d'accise*	Sales Tax — *Taxe de vente*	Excise Tax On Gasoline — *Taxe d'accise sur l'essence*	Other Excise Taxes — *Autres taxes d'accise*	Excise Duties — *Droits d'accise*	Sundry Collections — *Perceptions diverses*	Total Revenue — *Recettes totales*
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Halifax, N.S.	116,586,871.96	19,265,003.80	1,137,838.77	67,871,455.17	1,692.00	204,862,861.70
Québec, Qué.	124,372,099.50	708,425.41	1,334,136.37	53,777,615.94	2,099.29	180,194,376.51
Montréal, Qué.	831,285,992.00	33,630,761.88	331,499,913.48	552,786,204.63	74,208.95	1,749,277,080.94
Ottawa, Ont.	123,654,272.13	5,715,317.60	1,364,396.51	1,039,546.77	72,203.37	131,845,736.38
Toronto, Ont.	2,926,524,486.38	378,905,720.41	242,472,292.76	235,237,252.67	62,017.89	3,783,201,770.11
London, Ont.	862,275,898.86	5,579,367.58	32,190,146.94	95,245,412.81	31,245.87	995,322,072.06
Winnipeg, Man.	270,615,554.98	16,070,063.23	3,366,921.01	74,916,832.65	6,707.72	364,976,079.59
Calgary, Alta.	714,102,248.28	32,467,252.44	3,266,480.46	93,838,034.06	4,853.56	843,678,868.80
Vancouver, B.C.	375,098,505.10	12,710,619.45	9,689,581.81	99,546,337.23	18,464.74	497,063,508.33
Total	**6,344,515,929.19**	**505,052,531.80**	**626,321,708.11**	**1,274,258,691.93**	**273,493.39**	**8,750,422,354.42**

MISCELLANEOUS—*DIVERS*

Revenue Centres — *Centres de revenu*	Import Duties — *Droits d'importation*	Sales Tax — *Taxe de vente*	Sales Tax on Gasoline — *Taxe d'accise sur l'essence*	Other Excise Taxes — *Autres taxes d'accise*	Excise Duties — *Droits d'accise*	Sundry Collections — *Perceptions diverses*	Total Revenue — *Recettes totales*
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Headquarters—*Administration centrale*	606.36					1,627,986.59	1,628,592.95
Total	**606.36**					**1,627,986.59**	**1,628,592.95**

REVENUE SUMMARY—*SOMMAIRE DES RECETTES*

Revenue Centres — *Centres de revenu*	Import Duties — *Droits d'importation*	Sales Tax — *Taxe de vente*	Excise Tax On Gasoline — *Taxe d'accise sur l'essence*	Other Excise Taxes — *Autres taxes d'accise*	Excise Duties — *Droits d'accise*	Sundry Collections — *Perceptions diverses*	Total Revenue — *Recettes totales*	Import Entries — *Déclarations d'importation*	Export Entries — *Déclarations d'exportation*
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	Number — *Nombre*	Number — *Nombre*
Newfoundland— *Terre-Neuve*	9,879,146.92	2,127,818.93	.....	370,833.37	.....	238,792.88	12,616,592.10	49,251	6,069
Nova Scotia— *Nouvelle-Écosse*	49,056,440.10	21,534,541.64	.....	1,346,626.75	.....	245,272.06	72,182,880.55	118,249	50,497
Prince Edward Island— *Île-du-Prince-Édouard*	690,507.22	256,570.01	.....	63,790.92	.....	14,779.56	1,025,647.71	10,502	1,054
New Brunswick— *Nouveau-Brunswick*	28,086,422.51	7,721,659.66	.....	544,886.58	.....	318,833.27	36,671,802.02	181,619	96,077
Quebec—*Québec*	775,513,420.08	151,759,735.92	1,253.80	21,027,379.76	.....	2,883,069.01	951,184,858.57	1,465,998	553,236
Ontario	1,647,512,096.66	571,394,186.07	4,513.15	20,604,013.79	.....	5,833,150.75	2,245,347,960.42	3,498,199	1,546,745
Manitoba	79,953,427.83	23,233,204.53	41.73	2,238,597.55	.....	621,891.31	106,047,162.95	319,178	112,518
Saskatchewan	29,044,837.37	10,140,863.88	46.43	830,826.55	.....	319,462.12	40,336,036.35	204,237	28,243
Alberta	180,533,304.60	68,552,616.78	27.38	5,320,509.28	.....	859,157.61	255,265,615.65	514,002	51,607
British Columbia— *Colombie-Britannique*	487,368,418.70	236,760,387.28	15,398.18	8,312,730.39	.....	2,548,795.94	735,005,730.49	1,224,628	432,920
Yukon Territory— *Territoire du Yukon*	578,254.58	214,453.27	70.56	49,944.98	.....	46,488.89	889,212.28	4,244	1,000
Northwest Territories—*Territoires du Nord-Ouest*	8,260.52	2,901.54	.....	105.82	.....	3,990.50	15,258.38	666	391
Total	3,288,224,537.09	1,093,698,939.51	21,351.23	60,710,245.74	.....	13,933,683.90	4,456,588,757.47	7,590,773	2,880,357
Excise Collections— *Perceptions d'accise*	.....	6,344,515,929.19	505,052,531.80	626,321,708.11	1,274,258,691.93	273,493.39	8,750,422,354.42	.....	.....
Miscellaneous—*Divers*	606.36	.....	.....	.....	.....	1,627,986.59	1,628,592.95	.....	.....
Gross Collections— *Perceptions brutes*	3,288,225,143.45	7,438,214,868.70	505,073,883.03	687,031,953.85	1,274,258,691.93	15,835,163.88	13,208,639,704.84	.....	.....
Less: Refunds & drawbacks— *Moins: Remboursements et Drawbacks*	457,467,890.36	280,089,852.28	97,653,838.68	1,560,067.97	69,760.64	.....	836,841,409.93	.....	.....
Net Revenue—*Recettes nettes*	2,830,757,253.09	7,158,125,016.42	407,420,044.35	685,471,885.88	1,274,188,931.29	15,835,163.88	12,371,798,294.91	.....	.....

EXCISE DUTY

Comparative Statement of Receipts During the Fiscal Years 1980-81, 1981-82 and 1982-83

DROITS D'ACCISE

État comparatif des recettes pendant les exercices financiers 1980-81, 1981-82 et 1982-83

		TOTALS — *TOTAUX*
		$ cts.
Spirits, matured—*Spiritueux mûris*	1980-81	410,913,304.72
	1981-82	443,608,965.76
	1982-83	463,457,092.62
Spirits, unmatured—*Spiritueux non mûris*	1980-81	1,372,555.55
	1981-82	937,127.94
	1982-83	3,499,292.70
Beer—*Bière*	1980-81	231,991,879.44
	1981-82	269,125,781.53
	1982-83	293,319,677.81
Cigars—*Cigares*	1980-81	1,815,481.58
	1981-82	1,958,012.52
	1982-83	1,116,217.78
Cigarettes—*Cigarettes*	1980-81	385,805,692.15
	1981-82	450,486,408.94
	1982-83	501,568,077.33
Manufactured Tobacco—*Tabac fabriqué*	1980-81	8,128,925.48
	1981-82	8,374,956.22
	1982-83	11,252,082.81
Canadian Raw Leaf Tobacco—*Tabac naturel canadien en feuilles*	1980-81	1,614,630.61
	1981-82	460,074.06
	1982-83	13,298.77
Licences—*Licences*	1980-81	30,806.93
	1981-82	42,392.44
	1982-83	32,952.11
Total Revenue—*Recettes totales*	1980-81	1,041,673,276.46
	1981-82	1,174,993,719.41
	1982-83	1,274,258,691.93

EXCISE TAXES

Comparative Statement of Receipts during the fiscal years 1980-81, 1981-82 and 1982-83

TAXES D'ACCISE

État comparatif des recettes pendant les exercices financiers 1980-81, 1981-82 et 1982-83

		Importation *Importation*	Domestic *Domestique*	Total
		$ cts.	$ cts.	$ cts.
1—Sales Tax—*Taxes de vente* 5%	1980-81	19,236,940.48	561,519,255.17	580,756,195.65
9-12%		1,097,813,208.70	3,807,643,387.46	4,905,456,596.16
Diesel		191,772.78	152,517,737.97	152,709,510.75
Natural Gas/*Gaz naturel*		.....	187,054,159.87	187,054,159.87
Gas Liquids/ *liquide extrait du gaz*		.....	.....	.....
		1,117,241,921.96	4,708,734,540.47	5,825,976,462.43
1—Sales Tax—*Taxes de vente* 5%	1981-82	23,507,361.44	600,076,713.38	623,584,074.82
9-12%		1,159,762,748.71	4,660,104,917.72	5,819,867,666.43
Diesel		.....	.....	.....
Natural Gas/*Gaz naturel*		.....	910,413,696.23	910,413,696.23
Gas Liquids/ *liquide extrait du gaz*		.....	88,105,648.35	88,105,648.35
		1,183,270,110.15	6,258,700,975.68	7,441,971,085.83
1—Sales Tax—*Taxes de vente* 5%	1982-83	19,092,077.99	506,133,309.59	525,225,387.58
9-12%		1,074,606,861.52	4,573,521,742.65	5,648,128,604.17
Diesel		.....	.....	.....
Natural Gas/*Gaz naturel*		.....	1,097,735,060.90	1,097,735,060.90
Gas Liquids/ *liquide extrait du gaz*		.....	167,125,816.05	167,125,816.05
		1,093,698,939.51	6,344,515,929.19	7,438,214,868.70
2—Cigars—*Cigares*	1980-81	512,331.27	11,719,462.04	12,231,793.31
	1981-82	198,612.37	5,966,828.54	6,165,440.91
	1982-83	355,102.61	7,232,022.22	7,587,124.83
3—Cigarettes—*Cigarettes*	1980-81	572,147.47	400,833,153.44	401,405,300.91
	1981-82	779,391.14	384,320,201.83	385,099,592.97
	1982-83	3,173,371.64	492,426,108.63	495,599,480.27
4—Manufactured Tobacco—*Tabac fabriqué*	1980-81	1,386,667.78	11,565,752.95	12,952,420.73
	1981-82	1,856,801.56	10,474,151.09	12,330,952.65
	1982-83	3,399,578.83	14,888,732.59	18,288,311.42
5—Jewellery/Clocks/Watches, etc. *Bijouterie/Horloges/Montres, etc.*	1980-81	14,811,458.41	35,997,143.74	50,808,602.15
	1981-82	11,664,153.92	37,603,295.89	49,267,449.81
	1982-83	6,233,718.28	37,698,003.38	43,931,721.66
6—Lighters—*Briquets*	1980-81	2,305,138.43	334,452.19	2,639,590.62
	1981-82	325,882.95	2,155,040.96	2,480,923.91
	1982-83	762,711.79	2,791,627.91	3,554,339.70
7—Matches—*Allumettes*	1980-81	67,856.81	626,618.03	694,474.84
	1981-82	56,106.41	984,157.89	1,040,264.30
	1982-83	36,883.20	850,396.90	887,280.10
8—Playing Cards—*Cartes à jouer*	1980-81	384,844.17	1,477,614.31	1,862,458.48
	1981-82	350,701.19	1,361,115.52	1,711,816.71
	1982-83	356,779.73	1,502,404.24	1,859,183.97
9—Coin Games— *Articles de jeu à pièce de monnaies*	1980-81	2,688,459.59	15,122.69	2,703,582.28
	1981-82	5,519,236.92	133,569.27	5,652,806.19
	1982-83	5,569,492.67	301,719.20	5,871,211.87
10—Smokers' Accessories— *Accessoires de fumeur*	1980-81	313,094.11	320,282.17	633,376.28
	1981-82	168,643.75	290,519.02	459,162.77
	1982-83	389,526.18	121,061.04	510,587.22

EXCISE TAXES

Comparative Statement of Receipts during the fiscal years 1980-81, 1981-82 and 1982-83

TAXES D'ACCISE

État comparatif des recettes pendant les exercices financiers 1980-81, 1981-82 et 1982-83

		Importation *Importation*	Domestic *Domestique*	Total
		$ cts.	$ cts.	$ cts.
11—Wines—*Vins*	1980-81	27,067,134.21	27,411,921.56	54,479,055.77
	1981-82	32,003,338.42	28,899,186.62	60,902,525.04
	1982-83	36,972,210.77	35,705,233.14	72,677,443.91
12—Automobiles—*Automobiles*	1980-81	460,025.50	329,175.05	789,200.55
	1981-82	821,883.61	433,547.01	1,255,430.62
	1982-83	779,040.98	210,862.70	989,903.68
13—Motorcycles—*Motocyclettes*	1980-81	123,365.83	.....	123,365.83
	1981-82	.....	.....	.....
	1982-83	.....	.....	.....
14—Aircraft—*Aéronefs*	1980-81	31,312.96	4,218.41	35,531.37
	1981-82	.....	.....	.....
	1982-83	.....	.....	.....
15—Boat Motors—*Moteurs de bateaux*	1980-81	12,829.53	.....	12,829.53
	1981-82	.....	.....	.....
	1982-83	.....	.....	.....
16—Gasoline—*Essence*	1980-81	614,154.81	557,251,000.01	557,865,154.82
	1981-82	233,701.70	542,149,468.43	542,383,170.13
	1982-83	21,351.23	505,052,531.80	505,073,883.03
17—Automotive Air Conditioners—*Climatiseurs d'air d'automoteurs*	1980-81	2,161,600.00	22,551,200.00	24,712,800.00
	1981-82	3,066,100.00	22,620,300.00	25,686,400.00
	1982-83	2,155,500.00	17,542,900.00	19,698,400.00
18—Licences, Interest & Misc.—*Licences, intérêt et divers*	1980-81	53,850.69	8,945,903.74	8,999,754.43
	1981-82	2,372,275.31	11,299,644.00	13,671,919.31
	1982-83	526,329.06	15,050,636.16	15,576,965.22
19—Total Revenue—*Recettes totales*	1980-81	1,170,808,193.53	5,788,117,560.80	6,958,925,754.33
	1981-82	1,242,686,939.40	7,307,392,001.75	8,550,078,941.15
	1982-83	1,154,430,536.48	7,475,890,169.10	8,630,320,705.58

Comparative Statement of Accounts Receivable at March 31, 1983.

État comparatif des comptes à recevoir au 31 mars 1983.

	1983	1982
Current Year—*Année en cours*	$	$
Collectable—*Recouvrables*		
Interdepartmental—*Interministériels*	1,103,661	32,435
Other—*Autres*	44,422,214	31,781,580
Uncollectable—*Irrécouvrables*	375,223	272,376
	45,901,098	32,086,391
Previous Years—*Années précédentes*		
Collectable—*Recouvrables*		
Interdepartmental—*Interministériels*	17,900	12,480
Other—*Autres*	24,170,634	19,942,472
Uncollectable—*Irrécouvrables*	3,843,206	6,743,920
	28,031,740	26,698,872
	73,932,838	58,785,263

Notes to Statement of Accounts Receivable.
Notes aux états des comptes à recevoir.

The total receivables represent 12,718 accounts and consist of:
Le total des comptes à recevoir comprend 12,718 créances et consiste en:

	Customs — *Douanes* $	Excise — *Accise* $	Total $
Active This amount represents current debts on which collection action is presently being taken, and represents 10,287 accounts. *Dettes actives et recouvrables* *Ce montant comprend des créances exigibles qui sont actuellement en voie de recouvrement et représente 10,287 créances.*	10,860,963	24,235,539	35,096,502
Disputed—Under Appeal There are 590 accounts which have been disputed or are under appeal as provided for under governing acts and regulations. *Contestées—En appel* *Il y a 590 créances qui ont été contestées ou qui sont en appel tel que prévu par les règlements et les lois gouvernementaux.*	8,620,284	12,667,436	21,287,720
Bankruptcies There are 1,115 accounts where an official assignment or receiving order has been filed under the Bankruptcy Act. *Faillites* *Il y a 1,115 créances contenant un ordre de réception ou une attribution officielle qui a été classé en vertu de la Loi sur la faillite.*	974,561	12,355,627	13,330,188
Uncollectable These are debts on which all avenues of collection have been exhausted, and which are awaiting authority for deletion, or are in the process of being submitted to the Departmental Uncollectable Committee for review. There are 726 such debts. *Irrécouvrables* *Ce sont les créances pour lesquelles toutes possibilités de recouvrement ont été tentées et qui attendent l'autorisation d'être soumises pour radiation ou qui sont en voie d'être soumises au Comité Ministériel des Comptes Irrécouvrables pour révision. Il y a 726 créances de ce genre.*	2,953,640	1,264,788	4,218,428
	23,409,448	50,523,390	73,932,838

DELETIONS FROM ACCOUNTS RECEIVABLE DURING 1982-83.
RADIATIONS DE DETTES DES COMPTES À RECEVOIR DURANT 1982-83.

	No. of Items — *Nº d'items*	Amount — *Montant*	Authority — *Autorisation*
	611	534,039	Sec. 18 Financial Administration Act *Art. 18 Loi sur l'administration financière*
	30	44,087	Bankruptcy Act *Loi sur la faillite*

Note to Statements of Deletion from Accounts Receivable. During the year a further 147 accounts totalling $3,843,677 were approved for deletion departmentally. All of the accounts are for amounts in excess of $5,000 each and the Treasury Board has not yet established the method by which the authority for deletion of these accounts can be obtained. There are in addition to the 103 accounts totalling $2,145,822 approved departmentally during the 1981-82 fiscal year and the 143 accounts totalling $3,630,493 approved departmentally during the 1980-81 fiscal year which are also awaiting the proper authorization for deletion.

Note relative aux États des radiations de dettes des comptes à recevoir. Durant l'exercice financier, 147 nouveaux comptes représentant un total de 3 843 677 $ ont été approuvés pour radiation par le Ministère. Tous les comptes sont de plus de 5 000 $ chacun, et le Conseil du Trésor n'a pas encore établi la façon d'obtenir l'approbation de radiation pour ces comptes. Ceux-ci s'ajoutent aux 103 comptes représentant un total de 2 145 822 $ et approuvés par le Ministère durant l'exercice financier 1981-82 et les 143 comptes représentant un total de 3 630 493 $ approuvés par le Ministère durant l'exercice financier 1980-81 qui attendent aussi l'approbation de radiation appropriée.

REPORT OF

THE DEPARTMENT OF NATIONAL REVENUE

TAXATION

FOR THE FISCAL YEAR ENDED MARCH 31
1983

RAPPORT DU

MINISTÈRE DU REVENU NATIONAL

IMPÔT

POUR L'EXERCICE FINANCIER TERMINÉ LE 31 MARS
1983

OTTAWA, September 16, 1983.

The Honourable PIERRE BUSSIÈRES
Minister of National Revenue,
Ottawa, Ontario.

SIR:

I have the honour to submit the Annual Report of the Department of National Revenue, Taxation, for the fiscal year ended March 31, 1983.

Yours Faithfully,
B. A. MacDonald
Deputy Minister of
National Revenue for Taxation

OTTAWA, le 16 septembre 1983.

L'honorable PIERRE BUSSIÈRES
Ministre du Revenu national,
Ottawa, Ontario.

MONSIEUR LE MINISTRE,

J'ai l'honneur de vous présenter le rapport annuel du ministère du Revenu national, Impôt, pour l'exercice financier terminé le 31 mars 1983.

Je vous prie d'agréer, Monsieur le Ministre, l'assurance de ma haute considération.

B. A. MacDonald
Sous-ministre du
Revenu national pour l'Impôt

Statement of collections by National Revenue, Taxation under the Income Tax Act, the Estate Tax Act, Part I of the Canada Pension Plan Act, Part I of the Unemployment Insurance Act, during fiscal years 1982-83 and 1981-82.

État des rentrées perçues par le Ministère du Revenu national, Impôt, en vertu de la Loi de l'Impôt sur le revenu, de la Loi de l'Impôt sur les successions, de la Partie I de la Loi instituant le Régime de pensions du Canada et de la Partie I de la Loi sur l'assurance-chômage, au cours des années financières 1982-83 et 1981-82.

Source of Revenue — *Source de revenu*	Gross Collections 1982-83 — *Rentrées brutes*	Refunds 1982-83 — *Remboursements*	Net Collections 1982-83 — *Rentrées nettes*	Net Collections 1981-82 — *Rentrées nettes*
	$(000)	$(000)	$(000)	$(000)
Income Tax				
Impôt sur le revenu				
Individuals Tax and Canada Pension Plan Contributions and Unemployment Insurance Premiums				
Impôt sur les particuliers, cotisations au Régime de pensions du Canada et cotisations d'assurance-chômage				
Employer Remittances	43,470,760	5,875,822	37,594,938	35,277,891
Remises des employeurs				
Direct Payments	8,668,821	.....	8,668,821	6,720,445
Versements directs				
Total Individuals	52,139,581	5,875,822	46,263,759	41,998,336
Total particuliers				
Corporation Tax	9,313,365	1,719,690	7,593,675	9,316,780
Impôt sur les corporations				
Petroleum and Gas	1,919,172	62,315	1,856,857	810,783
Revenus pétroliers				
Resource Royalties	103,497	65	103,432	53,575
Redevances pétrolières				
Non-Resident Tax	1,007,842	9,840	998,002	1,018,103
Impôt sur les non-résidents				
Miscellaneous	140,960	10,219	130,741	119,213
Divers				
Total Revenues	64,624,417	7,677,951	56,946,466	53,316,790
Revenu total				
Allocation of Net Revenues Collected				
Répartition des rentrées nettes d'impôt				
Federal Income Tax	44,236,168	7,677,951	36,558,217	34,165,569
Impôt fédéral sur le revenu				
Provincial Income Tax (1)	11,902,953	.....	11,902,953	10,981,932
Impôt provincial (1)				
Canada Pension Plan Contributions (2)	3,446,363	.....	3,446,363	3,281,872
Cotisations au Régime de pensions du Canada (2)				
Unemployment Insurance Premiums (2)	5,038,933	.....	5,038,933	4,887,417
Cotisations d'assurance-chômage (2)				
Total Revenues	64,624,417	7,677,951	56,946,466	53,316,790
Revenu total				

(1) Allocated from Tax Collections of Individuals and Corporations.
(2) Allocated from Tax Collections of Individuals.

(1) Provenant des rentrées d'impôt sur les particuliers et les corporations.
(2) Provenant des rentrées d'impôt sur les particuliers.

STATEMENT OF ACCOUNTS RECEIVABLE
ÉTAT DES COMPTES À RECEVOIR

	March 31, 1983 — *Le 31 mars 1983*	March 31, 1982 — *Le 31 mars 1982*
	$(000)	$(000)
Income Tax—*Impôt sur le revenu*		
Individuals—*Particuliers*	1,398,040	1,230,639
Corporations—*Corporations*	975,358	882,203
Tax Deductions—*Déductions d'impôt*	337,848	211,341
Non-Residents—*Non-résidents*	52,661	27,601
Deferred Tax—*Impôt différé*	1,470	1,590
Sub-Total *Sous-total*	2,765,377	2,353,374
Petroleum & Gas *Revenus pétroliers*	2,833	.....
Resource Royalties *Redevances pétrolières*	22	825
Miscellaneous (1) *Divers (1)*	15,187	16,597
Total Outstanding (2) & (3) *Total en suspens (2) & (3)*	2,783,419	2,370,796

(1) The classification of "Miscellaneous" includes tax and penalty assessed under T3-T4-T5 series of returns, and non-tax revenue of $78,000 in 1983 (No. of Accounts 184) and $113,000 in 1982 (No. of Accounts 333).

(2) Funds are remitted by taxpayers without the provision of specific taxpayer identification. These funds, therefore, are placed in Suspense Accounts. Since Assessed taxes form a part of these accounts, the accounts receivable are overstated by an amount which is not determinable. The total amount of these Suspense Accounts as of March 31, 1982 is $32,240,858.09 (No. of Accounts 25,292, Individuals, Tax Deductions and Corporations) and as of March 31, 1983 is $12,353,534.31 (No. of Accounts 9,229, Individuals and Corporations).

(3) Assessements segregated Uncollectible includes $108,409,422 in the category of over $5,000; submissions for deletion, are as follows:

1980-81 $24,680,819 (No. of Accounts 1,152)
1981-82 $31,114,087 (No. of Accounts 1,293)
1982-83 $52,614,515 (No. of Accounts 2,119)

Approval for deletion has not been granted.

(1) La catégorie "Divers" comprend l'impôt prélevé et les pénalités imposées à l'égard de la série de déclarations T3-T4-T5 et recettes non-fiscales de 78 000 $ en 1983 (le nombre de comptes est 184) et 113 000 $ en 1982 (le nombre de comptes est 333).

(2) Les fonds sont versés par des contribuables sans aucun élément d'identification. Par conséquent, ces fonds sont déposés dans des comptes d'ordre. Étant donné que les cotisations d'impôt établies constituent une partie de ces comptes, les comptes à recevoir sont surévalués d'un montant qui ne peut pas être déterminé. Le montant total de ces comptes d'ordre s'élève à 32 240 858,09 $ au 31 mars 1982 (Particuliers, Déductions d'impôt et corporations, le nombre de comptes est 25,292) et 12 353 534,31 $ au 31 mars 1983 (Particuliers et corporations, le nombre de comptes est 9,229).

(3) Les cotisations mises à point comme étant irrécouvrables inclus 108 409 422 $ dans la catégorie 5 000 $ et plus; soumis pour être radié sont comme suit:

1980-81 24 680 819 $ (nombre de comptes 1,152)
1981-82 31 114 087 $ (nombre de comptes 1,293)
1982-83 52 614 515 $ (nombre de comptes 2,119)

L'approbation pour la radiation n'a pas encore été approuvée.

The amount outstanding is made up of:
Le montant en suspens se décompose de la façon suivante:

	March 31, 1983 — *Le 31 mars 1983*		March 31, 1982 — *Le 31 mars 1982*	
	Number of Accounts — *Nombre de comptes*	Value — *Valeur*	Number of Accounts — *Nombre de comptes*	Value — *Valeur*
		$(000)		$(000)
Current Assessments				
Assessed since January 1	131,079	375,395	158,418	372,511
Cotisations courantes visant depuis le 1er janvier				
Deferred Tax	868	1,470	947	1,589
Impôt différé				
Non-Current Assessements				
Assessed in prior years				
Cotisations non-courantes visant les années précédentes				
Assessments Under Appeal	3,271	292,920	6,053	437,422
Cotisations en appel				
Assessments Segregated Uncollectible	23,015	210,291	23,645	139,159
Cotisations mises à part comme irrécouvrables				
Assessments of Bankrupts	23,353	185,698	20,355	135,732
Cotisations des faillis				
Assessments Other				
Autres Cotisations				
(a) Under arrangement	97,435	162,358	117,160	240,068
(a) Arrangements conclus				
(b) Under definitive action	24,423	248,438	19,074	180,436
(b) Mesures définitives en cours				
(c) Not under definitive action	213,600	1,243,732	218,383	826,599
(c) Aucune mésures définitives en cours				
(d) Minor balance	498,234	63,039	443,854	37,167
(d) Solde mineur				
Sundry (Non-Tax Revenue)	184	78	333	113
Divers (Recettes non-fiscales)				
Total Outstanding (1) & (2)	1,015,462	2,783,419	1,008,222	2,370,796
Total en suspens (1) & (2)				

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POOR

QUALITY

ORIGINAL